

Office of City Auditor

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<http://www.seattle.gov/audit/>

Department Overview

The Office of City Auditor was established by City Charter and serves as Seattle's independent performance audit function. The City Auditor is appointed by the City Council to a four-year term of office.

The Office of City Auditor seeks to promote honest, efficient management and full accountability throughout City government. It serves the public interest by providing the City Council, the Mayor and City employees with accurate information, unbiased analyses and objective recommendations on how best to use public resources.

The Office of City Auditor conducts audits of City departments, programs, grantees and contracts, as well as some nonaudit projects. Most of the office's work is performed in response to specific concerns or requests from City Councilmembers, but the City Auditor also independently initiates work to fulfill the office's mission. If resources are available, the City Auditor responds to requests from the Mayor, City departments and the public.

Through its work, the Office of City Auditor answers the following types of questions:

- Are City of Seattle programs being carried out in compliance with applicable laws and regulations, and is accurate information furnished to the City Council and Mayor on these programs?
- Do opportunities exist to eliminate inefficient use of public funds and waste?
- Are programs achieving desired results?
- Are there better ways to achieve program objectives at lower costs?
- Are there ways to improve the quality of service without increasing costs?
- What emerging or key issues should the City Council and Mayor consider?

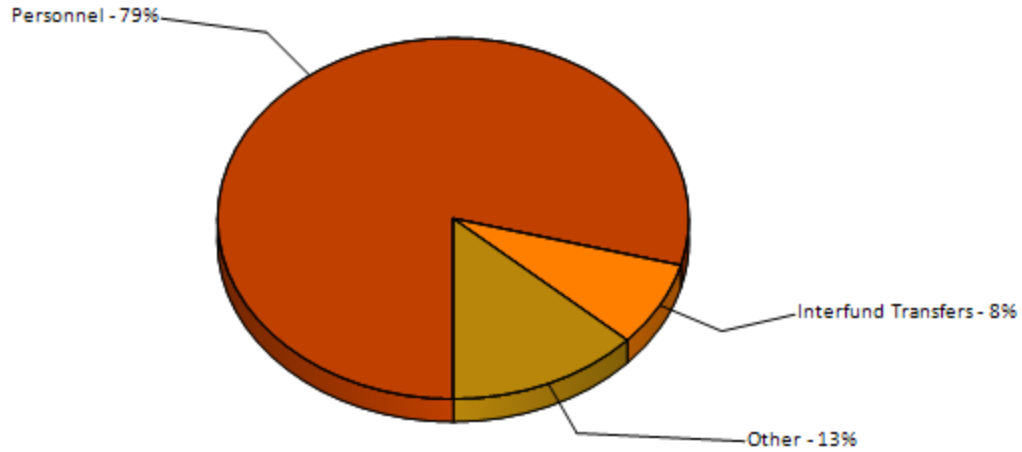
Budget Snapshot

Department Support	2015 Actual	2016 Adopted	2017 Proposed	2018 Proposed
General Fund Support	\$1,858,747	\$1,792,064	\$1,947,748	\$1,795,041
Total Operations	\$1,858,747	\$1,792,064	\$1,947,748	\$1,795,041
Total Appropriations	\$1,858,747	\$1,792,064	\$1,947,748	\$1,795,041
Full-time Equivalent Total*	9.50	9.50	9.50	9.50

* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

Office of City Auditor

2017 Proposed Budget - Expenditure by Category



Budget Overview

The Office of City Auditor provides information to the Mayor, City Council, and City executive and management staff on City programs and activities.

The Office offers a way for City leaders to assess various public programs objectively, ensuring the use of efficient, effective service delivery options. It also offers the public a way to hold the City accountable for how public resources are being used. The 2017 - 2018 Proposed Budget preserves the funding and staffing levels that have allowed the Office of City Auditor to respond to those needs. In addition, the proposed budget adds funding for professional services. This funding will allow the Office to contract with academic researchers, in collaboration with the Office of Labor Standards, to conduct a study related to the new Secure Scheduling Ordinance.

Incremental Budget Changes

Office of City Auditor

	2017		2018	
	Budget	FTE	Budget	FTE
Total 2016 Adopted Budget	\$ 1,792,064	9.50	\$ 1,792,064	9.50
Baseline Changes				
Adjustment for One-Time Adds or Reductions	-\$ 135,700	0.00	-\$ 135,700	0.00
Citywide Adjustments for Standard Cost Changes	\$ 91,384	0.00	\$ 138,677	0.00

Office of City Auditor

Proposed Changes

Add Funding for Secure Scheduling Evaluation	\$ 200,000	0.00	\$ 0	0.00
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Proposed Technical Changes

Technical Adjustments	\$ 0	0.00	\$ 0	0.00
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Total Incremental Changes	\$ 155,684	0.00	\$ 2,977	0.00
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2017 - 2018 Proposed Budget	\$ 1,947,748	9.50	\$ 1,795,041	9.50
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Descriptions of Incremental Budget Changes

Baseline Changes

Adjustment for One-Time Adds or Reductions - (\$135,700)

This item includes budget reductions for one-time additions in the 2016 Adopted Budget for work related to a University of Washington minimum wage evaluation.

Citywide Adjustments for Standard Cost Changes - \$91,384

Citywide technical adjustments made in the initial planning phase reflect changes in the internal services costs, health care, retirement contribution rate, and updates to unemployment and industrial insurance charges. These adjustments reflect initial assumptions about these costs and inflators early in the budget process. Additionally, this adjustment includes various wage adjustments for labor related costs, including the Annual Wage Increases (AWI) from 2015 through 2018.

Proposed Changes

Add Funding for Secure Scheduling Evaluation - \$200,000

This change adds funding for the Office of City Auditor, in collaboration with the Office of Labor Standards, to contract with academic researchers to study the new Secure Scheduling Ordinance.

Proposed Technical Changes

Technical Adjustments

This adjustment makes net zero budgetary changes to better align the budget with actual expenditures.

Office of City Auditor

Expenditure Overview

Appropriations	Summit Code	2015 Actual	2016 Adopted	2017 Proposed	2018 Proposed
Office of City Auditor Budget Control Level	VG000	1,858,747	1,792,064	1,947,748	1,795,041
Department Total		1,858,747	1,792,064	1,947,748	1,795,041

Department Full-time Equivalents Total*	9.50	9.50	9.50	9.50
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Appropriations By Budget Control Level (BCL) and Program

Office of City Auditor Budget Control Level

The purpose of the Office of City Auditor is to provide unbiased analyses and objective recommendations to assist the City in using public resources more equitably, efficiently and effectively in delivering services to the public.

Program Expenditures	2015 Actual	2016 Adopted	2017 Proposed	2018 Proposed
Office of City Auditor	1,858,747	1,792,064	1,947,748	1,795,041
Total	1,858,747	1,792,064	1,947,748	1,795,041
Full-time Equivalents Total*	9.50	9.50	9.50	9.50

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