

City of Seattle Office of City Auditor



Susan Cohen, City Auditor

Date: December 10, 2008

To: Mayor Greg Nickels, City Councilmembers, and Department Directors

From: Susan Cohen *Susan Cohen*

Subject: Request for Input on Potential Audits in 2009 and Beyond

Attached is a copy of our 2008-2009 work program. The Office of City Auditor periodically revises its work program to ensure that we are addressing the City's most relevant and pressing issues. We also strive to keep the Mayor, City Councilmembers, department directors, and citizens informed about our most current work plans.

At the beginning of each year, our office formally seeks work program input from the Mayor, City Council, City departments, and citizens via this memorandum and through meetings. Further, to ensure our work is addressing the most relevant issues, we solicit informal input throughout the year.

We have several ways in which we attempt to keep all interested parties informed of our most current work plan:

- Posting our latest work plan on our City web site ([www.seattle.gov /audit](http://www.seattle.gov/audit));
- Regularly briefing the Chair of the City Council's Finance and Budget Committee on the status of current and proposed audit projects; and
- Providing updated work programs to the Mayor, Councilmembers, department directors, and interested citizens.

Our overall goal in developing the work program is to choose projects that will help departments improve services, innovate, and increase revenues and/or reduce costs. While developing the work program we will consider the needs of departments, the quality of their internal controls, program funding and program changes, time elapsed since the last audit, and the skills and availability of audit staff.

As you consider making suggestions for our work program, please think about projects that emphasize improved service delivery, citizen satisfaction, and cost reduction. Also, please consider areas in which performance improvements are needed, and for which staff have ideas for change that may benefit from our analysis and technical support for successful implementation. During the year, we assign staff to projects using criteria such as risk, potential benefits, urgency of need, and expertise of audit staff.

We look forward to hearing from you.