

Office of City Auditor

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On the Web at: <http://www.seattle.gov/audit/>



Department Overview

The Office of City Auditor is Seattle's independent audit function that was established by the City Charter. The City Auditor is appointed by a majority of 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 Mayor, the City Council, and City executive and management staff with accurate information, unbiased analyses, and objective recommendations on how best to use public resources in support of Seattle's citizens.

The Office of City Auditor conducts audits of City programs, departments, grantees, and contracts. Most of the Office's audits are performed in response to specific concerns or requests from City Councilmembers. The City Auditor also independently initiates audits to fulfill the Office's mission. If resources are available, the City Auditor responds to requests from the Mayor, City departments, and citizens.

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 data 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?

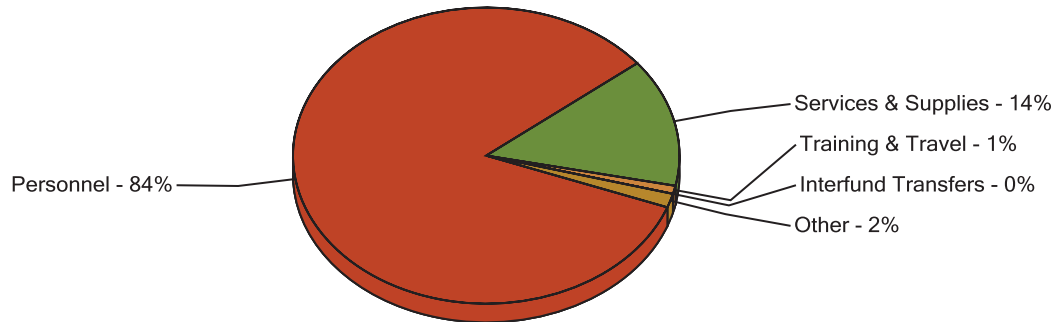
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Budget Snapshot

Department Support	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
General Fund Support	\$905,019	\$1,250,544	\$1,509,751	\$1,355,818
Total Operations	\$905,019	\$1,250,544	\$1,509,751	\$1,355,818
Total Appropriations	\$905,019	\$1,250,544	\$1,509,751	\$1,355,818
Full-time Equivalent Total*	8.00	9.00	9.00	9.00

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

2013 Proposed Budget - Expenditure by Category



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Budget Overview

The Office of City Auditor provides information to the public, 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 to ensure the most efficient and effective service delivery options are being employed. It also offers the public a way to hold the City accountable for how public resources are used. The Office would need to reduce staff to achieve budget savings in 2013 and 2014, and the value of the services it provides outweighs the relatively small budget savings gained by such a reduction. Therefore, the 2013-14 Proposed Budget does not reduce the City Auditor's budget.

The Office of City Auditor will also initiate the second phase of a two part evaluation of the implementation of the City's Sick and Safe Leave ordinance, which took effect on September 1, 2012, and mandated that certain employers in Seattle offer their employees paid sick and safe leave. This work will be completed and presented to the City Council by March 2014.

Incremental Budget Changes

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	2013		2014	
	Budget	FTE	Budget	FTE
Total 2012 Adopted Budget	\$ 1,250,544	9.00	\$ 1,250,544	9.00
Baseline Changes				
Citywide Adjustments for Standard Cost Changes	\$ 54,983	0.00	\$ 97,698	0.00
Proposed Policy Changes				
Evaluation of Sick and Safe Leave Ordinance	\$ 198,000	0.00	\$ 0	0.00
Proposed Technical Changes				
Final Citywide Adjustments for Standard Cost Changes	\$ 6,224	0.00	\$ 7,576	0.00
Total Incremental Changes	\$ 259,207	0.00	\$ 105,274	0.00
2013 - 2014 Proposed Budget	\$ 1,509,751	9.00	\$ 1,355,818	9.00

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Description of Incremental Budget Changes

Baseline Changes

Citywide Adjustments for Standard Cost Changes - \$54,983

Citywide technical adjustments made in the "Baseline Phase" reflect changes due to inflation, central cost allocations, retirement, health care, workers' compensation, and employment costs. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Policy Changes

Evaluation of Sick and Safe Leave Ordinance - \$198,000

This proposal will fund Phase 2 of the Office of City Auditor's evaluation of the City's Sick and Safe Leave regulations (Seattle Municipal Code 14.16) required by Ordinance 123698. Phase 1 funded a study conducted by the University of Washington to establish baseline conditions. Phase 2 will fund the follow-up comparison to determine the new regulation's impact on employers and employees. This work will be completed and presented to the City Council by March 2014.

Proposed Technical Changes

Final Citywide Adjustments for Standard Cost Changes - \$6,224

Citywide technical adjustments made in the "Proposed Phase" reflect changes due to inflation, central cost allocations, retirement, health care, workers' compensation, and unemployment costs. These adjustments typically reflect updates to preliminary cost assumptions established in the "Baseline Phase."

Expenditure Overview

Appropriations	Summit Code	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
Office of City Auditor Budget Control Level	VG000	905,019	1,250,544	1,509,751	1,355,818
Department Total		905,019	1,250,544	1,509,751	1,355,818
Department Full-time Equivalent Total*		8.00	9.00	9.00	9.00

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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, accurate information, and objective recommendations to assist the City in using public resources equitably, efficiently, and effectively in delivering services to Seattle residents.

Program Expenditures	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
Office of City Auditor	905,019	1,250,544	1,509,751	1,355,818
Total	905,019	1,250,544	1,509,751	1,355,818
Full-time Equivalents Total*	8.00	9.00	9.00	9.00

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