

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 audit function. 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 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 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 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?

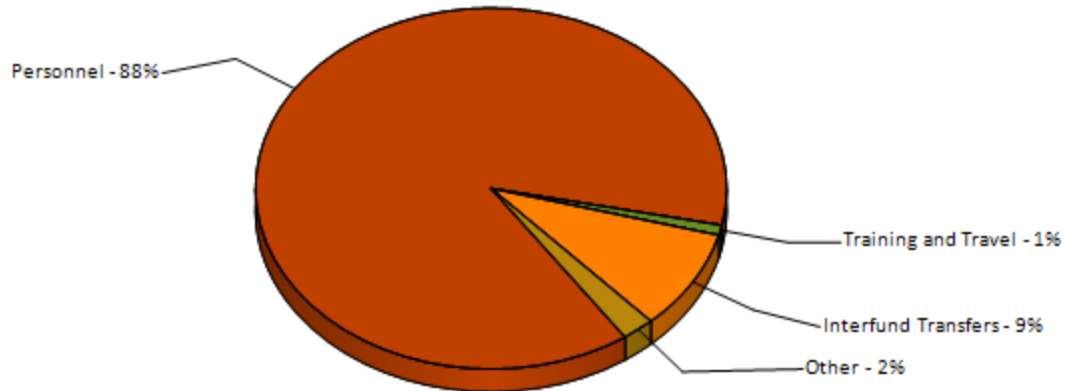
Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Adopted	2016 Endorsed
General Fund Support	\$1,446,261	\$1,702,670	\$1,586,256	\$1,597,521
Total Operations	\$1,446,261	\$1,702,670	\$1,586,256	\$1,597,521
Total Appropriations	\$1,446,261	\$1,702,670	\$1,586,256	\$1,597,521
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 the City Auditor

2015 Adopted 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 2015 Adopted and 2016 Endorsed Budgets preserve the funding and staffing levels that have allowed the Office of City Auditor to respond to those needs.

City Council Changes to the Proposed Budget

The Council made no changes to the 2015-2016 Proposed Budget.

Office of the City Auditor

Incremental Budget Changes

Office of City Auditor

	2015		2016	
	Budget	FTE	Budget	FTE
Total 2014 Adopted Budget	\$ 1,702,670	9.50	\$ 1,702,670	9.50
Baseline Changes				
Citywide Adjustments for Standard Cost Changes	\$ 163,073	0.00	\$ 165,334	0.00
Remove Funding for Audit of Seattle Police Department's Public Disclosure Request Process	-\$ 300,000	0.00	-\$ 300,000	0.00
Proposed Technical Changes				
Citywide Training and Travel Reallocation	-\$ 614	0.00	-\$ 614	0.00
Technical Adjustments	\$ 67	0.00	\$ 452	0.00
Final Citywide Adjustments for Standard Cost Changes	\$ 21,060	0.00	\$ 29,679	0.00
Total Incremental Changes	-\$ 116,414	0.00	-\$ 105,149	0.00
2015 Adopted/2016 Endorsed Budget	\$ 1,586,256	9.50	\$ 1,597,521	9.50

Descriptions of Incremental Budget Changes

Baseline Changes

Citywide Adjustments for Standard Cost Changes - \$163,073

Citywide technical adjustments made in the "Baseline Phase" reflect changes due to inflation, central cost allocations, retirement, healthcare, workers' compensation and unemployment costs. These adjustments reflect initial assumptions about these costs and inflators early in the budget process. This adjustment also reflects movement of funding from Finance General to pay for costs allocated by Department of Information Technology and Finance & Administrative Services. These costs were previously paid directly by Finance General on the department's behalf.

Remove Funding for Audit of Seattle Police Department's Public Disclosure Request Process - (\$300,000)

The 2014 Adopted Budget transferred funds from the Judgment and Claims Fund to the Office of City Auditor to support an audit of the Seattle Police Department's (SPD) procedures for responding to public disclosure requests. This change removes that one-time funding.

Office of the City Auditor

Proposed Technical Changes

Citywide Training and Travel Reallocation - (\$614)

This adjustment makes small reductions to training and travel budget appropriations Citywide. The Budget reallocates these funds to a new Centralized Management and Leadership Development program in the Department of Human Resources. More information on the new training program can be found in the Department of Human Resources budget section.

Technical Adjustments - \$67

Changes reflected in this category include: adjustments within or between Budget Control Levels that align funding with spending requirements, corrections to baseline adjustments made during Executive phase, and other technical changes to staffing and program funding requirements. These changes are considered technical in nature because they do not significantly affect approved department service delivery or require new or additional policy decisions.

Final Citywide Adjustments for Standard Cost Changes - \$21,060

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

City Council Provisos

There are no Council provisos.

Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Adopted	2016 Endorsed
Office of City Auditor Budget Control Level	VG000	1,446,261	1,702,670	1,586,256	1,597,521
Department Total		1,446,261	1,702,670	1,586,256	1,597,521
Department Full-time Equivalents 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 the City Auditor

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.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Office of City Auditor	1,446,261	1,702,670	1,586,256	1,597,521
Total	1,446,261	1,702,670	1,586,256	1,597,521
Full-time Equivalents Total*	9.50	9.50	9.50	9.50

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