

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?

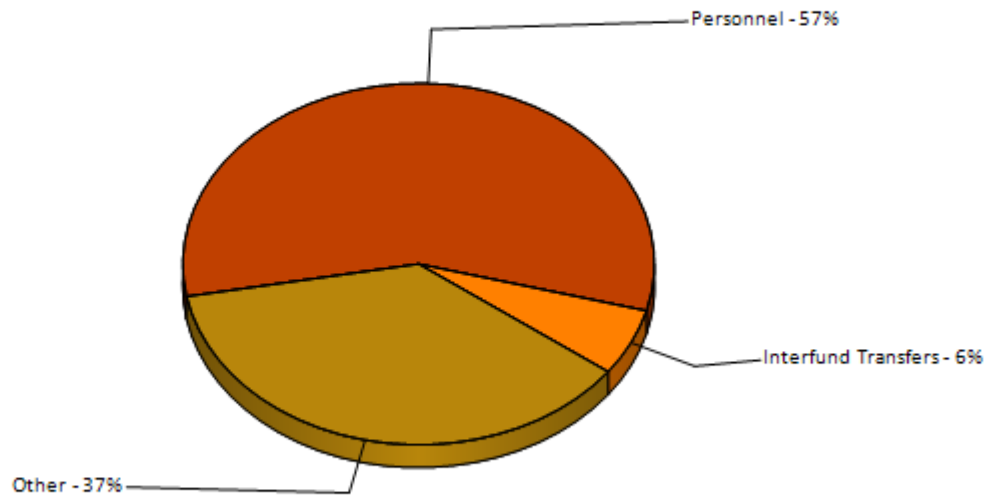
Budget Snapshot

Department Support	2018 Adopted	2019 Adopted	2020 Endorsed
General Fund Support	\$2,633,093	\$2,864,372	\$2,611,259
Total Operations	\$2,633,093	\$2,864,372	\$2,611,259
Total Appropriations	\$2,633,093	\$2,864,372	\$2,611,259
Full-time Equivalent Total*	10.00	10.00	10.00

* 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.

Office of City Auditor

2019 Adopted Budget - Expenditure by Category



Budget Overview

The 2019 Adopted and 2020 Endorsed Budget maintains resources to support the Office of City Auditor and includes technical adjustments to update internal service costs and remove one-time funding added in the 2018 Adopted Budget. The adopted budget also adds ongoing funding for an evaluation of community-based activities funded by the Sweetened Beverage Tax.

City Council Changes to the Proposed Budget

The City Council added funding for the Auditor to continue its evaluation of the Secure Scheduling Ordinance ([Ordinance 125135](#)); this will fund the year-two period as required by ordinance. Funding was previously appropriated in 2017 and 2018 for the baseline and year-one studies.

In addition, the City Council reduced the Auditor's General Fund appropriation authority as part of an across-the-board reduction to support other City priorities.

Office of City Auditor

Incremental Budget Changes

Office of City Auditor

	2019		2020	
	Budget	FTE	Budget	FTE
2018 Adopted Budget	\$ 2,633,093	10.00	\$ 2,633,093	10.00
Baseline Changes				
Citywide Adjustments for Standard Cost Changes	\$ 23,241	0.00	\$ 24,528	0.00
Adjustment for One-Time Budget Changes	-\$ 293,356	0.00	-\$ 293,356	0.00
Proposed Changes				
Sweetened Beverage Tax Evaluation	\$ 249,764	0.00	\$ 249,764	0.00
Council Changes				
General Fund Appropriation Reduction	-\$ 1,780	0.00	-\$ 2,770	0.00
Add Funding for Evaluation of the Secure Scheduling Ordinance	\$ 253,410	0.00	\$ 0	0.00
Total Incremental Changes	\$ 231,279	0.00	-\$ 21,834	0.00
2019 Adopted/2020 Endorsed Budget	\$ 2,864,372	10.00	\$ 2,611,259	10.00

Descriptions of Incremental Budget Changes

Baseline Changes

Citywide Adjustments for Standard Cost Changes - \$23,241

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, health care, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

This technical adjustment also transfers internal services costs for Human Resources, Finance and Administrative Services, and Information Technology from Finance General to the department. With this change, department budgets will better reflect support costs. Previously these costs were included in the Finance General budget.

Adjustment for One-Time Budget Changes - (\$293,356)

This adjustment includes budget changes for one-time items in the 2018 Adopted Budget including the removal of funding for resources to assist with work related to the Surveillance Ordinance (\$100,000) and evaluations of the Sweetened Beverage Tax (\$20,000) and Secure Scheduling Ordinances (\$173,000). Funding of \$500,000 for the

Office of City Auditor

evaluation of the Sweetened Beverage Tax remains in the Auditor's budget for both 2019 and 2020.

Proposed Changes

Sweetened Beverage Tax Evaluation - \$249,764

This item adds ongoing funding for an evaluation of community-based activities funded by the Sweetened Beverage Tax. Evaluation methods should be pragmatic, low-barrier, use community-based participatory research methods, and be developed with the support of experts with experience in the evaluation of community-based activities.

Council Changes

General Fund Appropriation Reduction - (\$1,780)

The Council made an across-the-board reduction to all General Fund appropriation authority in order to support other priorities. The percentage reduction in 2019 is about 0.07% and in 2020 about 0.1%.

Add Funding for Evaluation of the Secure Scheduling Ordinance - \$253,410

The City Council added \$253,410 to the Office of City Auditor to continue an evaluation of the Secure Scheduling Ordinance ([Ordinance 125135](#)). The Secure Scheduling legislation requires the Office of City Auditor to contract with academic researchers to complete an evaluation of the baseline, year-one, and year-two periods following implementation of the ordinance regulations. This one-time funding will allow the Auditor to complete its year-two requirement. The Auditor received \$332,188 in 2017 for a baseline report and \$363,356 in 2018 for a first-year report.

City Council Provisos

There are no Council provisos.

Office of City Auditor

Expenditure Overview

Appropriations	2018 Adopted	2019 Adopted	2020 Endorsed
Office of the City Auditor Budget Summary Level			
General Fund	2,633,093	2,864,372	2,611,259
Total for BSL: BO-AD-VG000	2,633,093	2,864,372	2,611,259

Department Total	2,633,093	2,864,372	2,611,259
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Department Full-time Equivalents Total*	10.00	10.00	10.00
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** 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.*

Budget Summary by Fund for City Auditor

	2018 Adopted	2019 Adopted	2020 Endorsed
00100 - General Fund	2,633,093	2,864,372	2,611,259
Budget Totals for AUD	2,633,093	2,864,372	2,611,259

Appropriations By Budget Summary Level (BSL) and Program

Office of the City Auditor Budget Summary Level

The purpose of the Office of City Auditor Budget Summary Level 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	2018 Adopted	2019 Adopted	2020 Endorsed
Office of the City Auditor	2,633,093	2,864,372	2,611,259
Total	2,633,093	2,864,372	2,611,259
Full-time Equivalents Total*	10.00	10.00	10.00

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