

# Office of the City Auditor

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## 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 non-audit 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

	2020 Actuals	2021 Adopted	2022 Adopted
<b>Department Support</b>			
General Fund Support	2,655,707	2,020,212	2,141,681
Other Funding - Operating	450,000	500,000	-
<b>Total Operations</b>	<b>3,105,707</b>	<b>2,520,212</b>	<b>2,141,681</b>
<b>Total Appropriations</b>	<b>3,105,707</b>	<b>2,520,212</b>	<b>2,141,681</b>
Full-Time Equivalents Total*	10.00	10.00	10.00

\* FTE totals are provided for informational 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

## Budget Overview

The 2022 Adopted Budget includes technical adjustments to reflect changes to internal service costs, as well as \$100,000 of ongoing General Fund. This restores cuts made in the 2021 Adopted Budget due to declining revenues resulting from the COVID-19 pandemic. In addition, the adopted budget includes a technical adjustment to remove Sweetened Beverage Tax funds that were added to fund a five-year evaluation.

### City Council Changes to the Proposed Budget

The City Council did not make any changes to the proposed budget.

## Incremental Budget Changes

### Office of the City Auditor

	Dollars	FTE
<b>2021 Adopted Budget</b>	<b>2,520,212</b>	<b>10.00</b>
<b>Baseline</b>		
Citywide Adjustments for Standard Cost Changes	21,469	-
<b>Proposed Operating</b>		
Restore General Fund	100,000	-
<b>Proposed Technical</b>		
Remove Sweetened Beverage Tax Funds	(500,000)	-
<b>Total Incremental Changes</b>	<b>\$(378,531)</b>	<b>-</b>
<b>Total 2022 Adopted Budget</b>	<b>\$2,141,681</b>	<b>10.00</b>

## Description of Incremental Budget Changes

### Baseline

#### Citywide Adjustments for Standard Cost Changes

Expenditures \$21,469

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare, retirement and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

### Proposed Operating

#### Restore General Fund

Expenditures \$100,000

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In the 2021 Adopted Budget, the Office of City Auditor's budget was reduced by 5% (\$103,989) to offset revenue losses related to the COVID-19 pandemic. This change restores \$100,000 on an ongoing basis.

### Proposed Technical

#### Remove Sweetened Beverage Tax Funds

Expenditures \$(500,000)

This technical item reduces the Auditor's 2022 budget by \$500,000 to remove one-time Sweetened Beverage Tax resources added to the department for a five-year evaluation. The Auditor's Office received the equivalent of \$500,000 each year from 2017 - 2021 per Ordinance requirements (ORD 125324 section 5B).

### Expenditure Overview

	2020 Actuals	2021 Adopted	2022 Adopted
<b>Appropriations</b>			
<b>AUD - BO-AD-VG000 - Office of the City Auditor</b>			
00100 - General Fund	2,655,707	2,020,212	2,141,681
00155 - Sweetened Beverage Tax Fund	450,000	500,000	-
<b>Total for BSL: BO-AD-VG000</b>	<b>3,105,707</b>	<b>2,520,212</b>	<b>2,141,681</b>
 <b>Department Total</b>	 <b>3,105,707</b>	 <b>2,520,212</b>	 <b>2,141,681</b>
 <b>Department Full-Time Equivalents Total*</b>	 <b>10.00</b>	 <b>10.00</b>	 <b>10.00</b>

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### Budget Summary by Fund Office of the City Auditor

	2020 Actuals	2021 Adopted	2022 Adopted
00100 - General Fund	2,655,707	2,020,212	2,141,681
00155 - Sweetened Beverage Tax Fund	450,000	500,000	-
<b>Budget Totals for AUD</b>	<b>3,105,707</b>	<b>2,520,212</b>	<b>2,141,681</b>

### Revenue Overview

#### 2022 Estimated Revenues

Account Code	Account Name	2020 Actuals	2021 Adopted	2022 Adopted
333120	Ind Fed Grants-Passthr	576,163	-	-
341900	General Government-Other Rev	926,112	1,300,072	1,300,072
<b>Total Revenues for: 00100 - General Fund</b>		<b>1,502,275</b>	<b>1,300,072</b>	<b>1,300,072</b>
 <b>Total AUD Resources</b>		 <b>1,502,275</b>	 <b>1,300,072</b>	 <b>1,300,072</b>

# Office of the City Auditor

## Appropriations by Budget Summary Level and Program

### **AUD - BO-AD-VG000 - Office of the City Auditor**

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.

<b>Program Expenditures</b>	<b>2020 Actuals</b>	<b>2021 Adopted</b>	<b>2022 Adopted</b>
Office of the City Auditor	3,105,707	2,520,212	2,141,681
<b>Total</b>	<b>3,105,707</b>	<b>2,520,212</b>	<b>2,141,681</b>
Full-time Equivalents Total*	10.00	10.00	10.00

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