

# Office of the 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 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

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
<b>Department Support</b>				
General Fund Support	2,626,721	2,141,681	2,244,049	2,272,507
Other Funding - Operating	200,000	-	-	-
<b>Total Operations</b>	<b>2,826,721</b>	<b>2,141,681</b>	<b>2,244,049</b>	<b>2,272,507</b>
<b>Total Appropriations</b>	<b>2,826,721</b>	<b>2,141,681</b>	<b>2,244,049</b>	<b>2,272,507</b>
Full-Time Equivalents Total*	10.00	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

## Budget Overview

The 2023-2024 Proposed Budget includes technical adjustments to reflect changes to internal service costs, including annual wage increases. The budget also includes an adjustment for wages in the Utility Auditor Program to increase pay equity and support employee retention.

# Office of the City Auditor

## Incremental Budget Changes

### Office of the City Auditor

	Dollars	FTE
<b>2022 Adopted Budget</b>	<b>2,141,681</b>	<b>10.00</b>
<b>Baseline</b>		
Appropriations for 2022 Annual Wage Increase	68,589	-
Citywide Adjustments for Standard Cost Changes	23,779	-
<b>Proposed Operating</b>		
Retention/Equity Increase for Utilities Auditor	10,000	-
<b>Proposed Technical</b>		
	-	-
<b>Total Incremental Changes</b>	<b>\$102,368</b>	<b>-</b>
<b>Total 2023 Proposed Budget</b>	<b>\$2,244,049</b>	<b>10.00</b>

## Description of Incremental Budget Changes

### Baseline

#### Appropriations for 2022 Annual Wage Increase

Expenditures \$68,589

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

#### Citywide Adjustments for Standard Cost Changes

Expenditures \$23,779

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

#### Retention/Equity Increase for Utilities Auditor

Expenditures \$10,000

Revenues \$10,000

## Office of the City Auditor

This item appropriates \$10,000 to the Office of the City Auditor for the purpose of increasing wages in the Utility Auditor program. This funding will be used to increase pay equity within the department as well as general retention purposes. Revenues will be derived from utility audit billings.

### Proposed Technical

#### General Fund Revenue Adjustment

Revenues \$144,029

This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

### Expenditure Overview

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
<b>Appropriations</b>				
<b>AUD - BO-AD-VG000 - Office of the City Auditor</b>				
00100 - General Fund	2,626,721	2,141,681	2,244,049	2,272,507
00155 - Sweetened Beverage Tax Fund	200,000	-	-	-
<b>Total for BSL: BO-AD-VG000</b>	<b>2,826,721</b>	<b>2,141,681</b>	<b>2,244,049</b>	<b>2,272,507</b>
 <b>Department Total</b>	 <b>2,826,721</b>	 <b>2,141,681</b>	 <b>2,244,049</b>	 <b>2,272,507</b>
 <b>Department Full-Time Equivalents Total*</b>	 <b>10.00</b>	 <b>10.00</b>	 <b>10.00</b>	 <b>10.00</b>

*\* 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*

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

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	2,626,721	2,141,681	2,244,049	2,272,507
00155 - Sweetened Beverage Tax Fund	200,000	-	-	-
<b>Budget Totals for AUD</b>	<b>2,826,721</b>	<b>2,141,681</b>	<b>2,244,049</b>	<b>2,272,507</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>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Office of the City Auditor	2,826,721	2,141,681	2,244,049	2,272,507
<b>Total</b>	<b>2,826,721</b>	<b>2,141,681</b>	<b>2,244,049</b>	<b>2,272,507</b>
Full-time Equivalents Total*	10.00	10.00	10.00	10.00

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