

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

	2019 Actuals	2020 Adopted	2021 Adopted
Department Support			
General Fund Support	3,195,504	2,079,778	2,020,212
Other Funding - Operating	-	500,000	500,000
Total Operations	3,195,504	2,579,778	2,520,212
Total Appropriations	3,195,504	2,579,778	2,520,212
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

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Budget Overview

The 2021 Adopted Budget includes technical adjustments to bring the department's budget into alignment with an Annual Wage Increase and changes to internal service costs. In addition, the adopted budget reduces the Auditor's total budget by 5% in response to declining General Fund revenues due to COVID-19.

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
2020 Adopted Budget	2,579,778	10.00
Baseline		
Citywide Adjustments for Standard Cost Changes	(3,990)	-
Baseline Adjustments for Personnel Costs	48,413	-
Proposed Operating		
5% General Fund Reduction	(103,989)	-
Total Incremental Changes	\$(59,566)	-
Total 2021 Adopted Budget	\$2,520,212	10.00

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$(3,990)

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.

Baseline Adjustments for Personnel Costs

Expenditures \$48,413

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022.

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Proposed Operating

5% General Fund Reduction

Expenditures \$(103,989)

The 2021 Adopted Budget reduces the Auditor's Budget by 5% in response to declining General Fund revenue due to COVID-19.

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Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Adopted
Appropriations			
AUD - BO-AD-VG000 - Office of the City Auditor			
00100 - General Fund	3,195,504	2,079,778	2,020,212
00155 - Sweetened Beverage Tax Fund	-	500,000	500,000
Total for BSL: BO-AD-VG000	3,195,504	2,579,778	2,520,212
 Department Total	 3,195,504	 2,579,778	 2,520,212
 Department 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*

Budget Summary by Fund Office of the City Auditor

	2019 Actuals	2020 Adopted	2021 Adopted
00100 - General Fund	3,195,504	2,079,778	2,020,212
00155 - Sweetened Beverage Tax Fund	-	500,000	500,000
Budget Totals for AUD	3,195,504	2,579,778	2,520,212

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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.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Adopted
Office of the City Auditor	3,195,504	2,579,778	2,520,212
Total	3,195,504	2,579,778	2,520,212
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*