

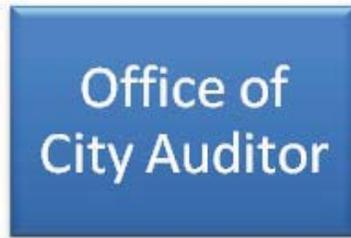
# Office of City Auditor

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## Department Overview

The Office of City Auditor is Seattle's independent audit function that was established by the City Charter. 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 Mayor, the City Council, and City executive and management staff with accurate information, unbiased analyses, and objective recommendations on how best to use public resources in support of Seattle's citizens.

The Office of City Auditor conducts audits of City programs, departments, grantees, and contracts. Most of the Office's audits are performed in response to specific concerns or requests from City Councilmembers. The City Auditor also independently initiates audits to fulfill the Office's mission. If resources are available, the City Auditor responds to requests from the Mayor, City departments, and citizens.

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?

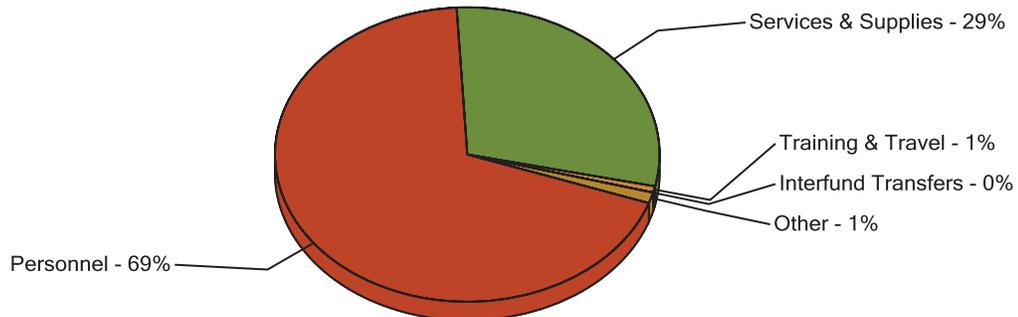
## Office of City Auditor

### Budget Snapshot

Department Support	2011 Actual	2012 Adopted	2013 Adopted	2014 Endorsed
General Fund Support	\$905,019	\$1,250,544	\$1,913,014	\$1,461,132
<b>Total Operations</b>	<b>\$905,019</b>	<b>\$1,250,544</b>	<b>\$1,913,014</b>	<b>\$1,461,132</b>
<b>Total Appropriations</b>	<b>\$905,019</b>	<b>\$1,250,544</b>	<b>\$1,913,014</b>	<b>\$1,461,132</b>
Full-time Equivalent Total*	8.00	9.00	9.50	9.50

\* 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.

### 2013 Adopted Budget - Expenditure by Category



### Budget Overview

The Office of City Auditor provides information to the public, 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 to ensure the most efficient and effective service delivery options are being employed. It also offers the public a way to hold the City accountable for how public resources are used. The Office would need to reduce staff to achieve budget savings in 2013 and 2014, and the value of the services it provides outweighs the relatively small budget savings gained by such a reduction. Therefore, the 2013 Adopted and 2014 Endorsed budgets do not reduce the City Auditor's budget.

## Office of City Auditor

The Office of City Auditor will also initiate the second phase of a two part evaluation of the implementation of the City's Sick and Safe Leave ordinance, which took effect on September 1, 2012, and mandated that certain employers in Seattle offer their employees paid sick and safe leave. This work will be completed and presented to the City Council by March 2014.

### City Council Changes to Proposed Budget

During the City Council budget review process, funding was added for program evaluations of the Seattle Youth Violence Prevention Initiative and the new Career Bridge program. These program evaluations will be completed under contract by independent consultants. Council also added a new Administrative Staff Assistant position to provide management support of these program evaluations and general administrative support for the Office.

## Incremental Budget Changes

### Office of City Auditor

	2013		2014	
	Budget	FTE	Budget	FTE
<b>Total 2012 Adopted Budget</b>	<b>\$ 1,250,544</b>	<b>9.00</b>	<b>\$ 1,250,544</b>	<b>9.00</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 54,983	0.00	\$ 97,698	0.00
<b>Proposed Policy Changes</b>				
Evaluation of Sick and Safe Leave Ordinance	\$ 198,000	0.00	\$ 0	0.00
<b>Proposed Technical Changes</b>				
Final Citywide Adjustments for Standard Cost Changes	\$ 6,224	0.00	\$ 7,576	0.00
<b>Council Phase Changes</b>				
Seattle Youth Violence Prevention Initiative Evaluation	\$ 300,000	0.00	\$ 0	0.00
Career Bridge Program Evaluation	\$ 50,000	0.00	\$ 50,000	0.00
New Part-Time Administrative Staff Assistant Position	\$ 53,263	0.50	\$ 55,314	0.50
<b>Total Incremental Changes</b>	<b>\$ 662,470</b>	<b>0.50</b>	<b>\$ 210,588</b>	<b>0.50</b>
<b>2013 Adopted/2014 Endorsed Budget</b>	<b>\$ 1,913,014</b>	<b>9.50</b>	<b>\$ 1,461,132</b>	<b>9.50</b>

# Office of City Auditor

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes - \$54,983**

Citywide technical adjustments made in the "Baseline Phase" reflect changes due to inflation, central cost allocations, retirement, health care, workers' compensation, and employment costs. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

### Proposed Policy Changes

#### **Evaluation of Sick and Safe Leave Ordinance - \$198,000**

This adjustment funds Phase 2 of the Office of City Auditor's evaluation of the City's Sick and Safe Leave regulations (Seattle Municipal Code 14.16) required by Ordinance 123698. Phase 1 funded a study conducted by the University of Washington to establish baseline conditions. Phase 2 funds the follow-up comparison to determine the new regulation's impact on employers and employees. This work will be completed and presented to the City Council by March 2014.

### Proposed Technical Changes

#### **Final Citywide Adjustments for Standard Cost Changes - \$6,224**

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

### Council Phase Changes

#### **Seattle Youth Violence Prevention Initiative Evaluation - \$300,000**

This adjustment provides one-time funding for the evaluation of the Seattle Youth Violence Prevention Initiative (SYVPI) in 2013 and moves the management of the evaluation and its funding from the Department of Neighborhoods to the City Auditor. This adjustment funds both the SYVPI evaluation and any contract administration costs the City Auditor incurs in managing the evaluation process.

#### **Career Bridge Program Evaluation - \$50,000**

The Career Bridge program provides disadvantaged individuals facing multiple barriers to employment with access to mentoring support, education and job readiness training, and social services they need (e.g., housing, childcare, transportation) to succeed as students and in the workforce. This adjustment provides funding in both 2013 and 2014 for a comprehensive evaluation of the Career Bridge program's effectiveness in moving participants into job training or stable employment. The Council expects that the evaluation will be completed by an independent consultant selected by the City Auditor, and that any unspent 2013 funds appropriated for this purpose be carried over to support the completion of the program evaluation in 2014.

#### **New Part-Time Administrative Staff Assistant Position - \$53,263/.50 FTE**

This adjustment adds a part-time Administrative Staff Assistant position in 2013, increasing the City Auditor's Office from 9 to 9.5 positions. This new position will support the work of the Office of the City Auditor as it expands its role in the area of program evaluation. In particular, other Council actions call on the City Auditor to lead evaluations of both the Seattle Youth Violence Prevention Initiative and the Career Bridge program. The City Auditor's Office has not previously had any administrative support positions.

# Office of City Auditor

## City Council Provisos

There are no Council provisos.

## Expenditure Overview

<b>Appropriations</b>	<b>Summit Code</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2013 Adopted</b>	<b>2014 Endorsed</b>
Office of City Auditor Budget Control Level	VG000	905,019	1,250,544	1,913,014	1,461,132
<b>Department Total</b>		<b>905,019</b>	<b>1,250,544</b>	<b>1,913,014</b>	<b>1,461,132</b>
<b>Department Full-time Equivalents Total*</b>		<b>8.00</b>	<b>9.00</b>	<b>9.50</b>	<b>9.50</b>

*\* 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.*

## 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 Seattle residents.

<b>Program Expenditures</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2013 Adopted</b>	<b>2014 Endorsed</b>
Office of City Auditor	905,019	1,250,544	1,913,014	1,461,132
<b>Total</b>	<b>905,019</b>	<b>1,250,544</b>	<b>1,913,014</b>	<b>1,461,132</b>
Full-time Equivalents Total*	8.00	9.00	9.50	9.50

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