

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?

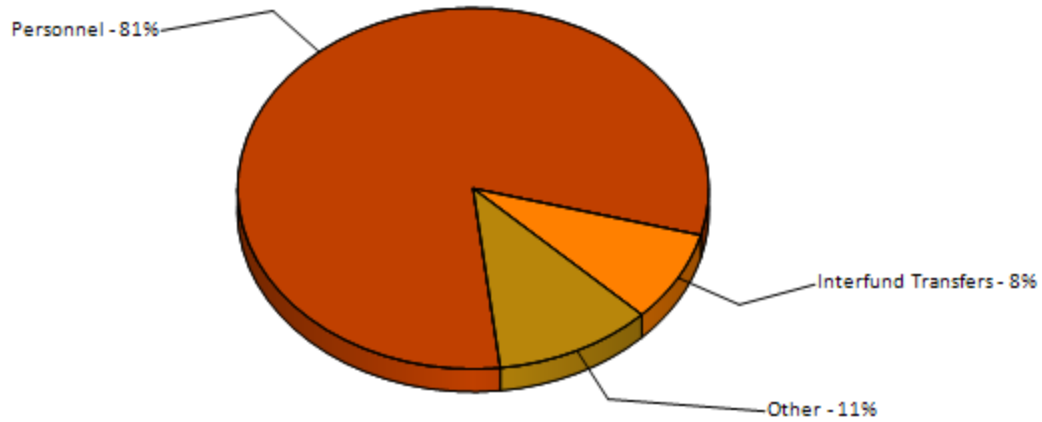
Budget Snapshot

Department Support	2014 Actuals	2015 Adopted	2016 Endorsed	2016 Adopted
General Fund Support	\$1,760,573	\$1,586,256	\$1,597,521	\$1,792,064
Total Operations	\$1,760,573	\$1,586,256	\$1,597,521	\$1,792,064
Total Appropriations	\$1,760,573	\$1,586,256	\$1,597,521	\$1,792,064
Full-time Equivalent Total*	9.50	9.50	9.50	9.50

* FTE totals are provided for information 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

2016 Adopted Budget - Expenditure by Category



Budget Overview

The Office of City Auditor provides information to the 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, ensuring the use of efficient, effective service delivery options. It also offers the public a way to hold the City accountable for how public resources are being used. The 2016 Adopted Budget increases department appropriations to enable the Office of City Auditor to more effectively respond to those needs by increasing funding for training and travel to increase employee skills and restoring funding for two auditor positions to full-time for increased workload capacity.

City Council Changes to the Proposed Budget

During Council deliberations, Council added funding for additional work related to the Minimum Wage Evaluation currently underway by the University of Washington.

Office of the City Auditor

Incremental Budget Changes

Office of City Auditor

	2016 Budget	FTE
Total 2016 Endorsed Budget	\$ 1,597,521	9.50
Baseline Changes		
Citywide Adjustments for Standard Cost Changes	-\$ 13,763	0.00
Proposed Changes		
Increase Training and Travel Budget	\$ 8,606	0.00
Restore Full Funding for Two City Auditor Positions	\$ 64,000	0.00
Proposed Technical Changes		
Technical Changes	\$ 0	0.00
Council Changes		
Fund Additional Work on Minimum Wage Evaluation	\$ 135,700	0.00
Total Incremental Changes	\$ 194,543	0.00
2016 Adopted Budget	\$ 1,792,064	9.50

Descriptions of Incremental Budget Changes

Baseline Changes

Citywide Adjustments for Standard Cost Changes - (\$13,763)

Citywide technical adjustments made in the initial planning phase reflect changes in the internal services costs, health care rate reduction, retirement contribution rate reduction, and updates to unemployment and industrial insurance charges. There was also an adjustment made to the 2016 base to recoup savings from a higher-than-expected inflation provided in the 2015 Adopted Budget for non-labor expenses. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Office of the City Auditor

Proposed Changes

Increase Training and Travel Budget - \$8,606

The adopted budget increases the training and travel budget for the Office of the City Auditor to ensure compliance with Government Auditing Standards.

Restore Full Funding for Two City Auditor Positions - \$64,000

This adjustment adds funding to increase two City Auditor positions from part time to full time to meet increasing workload demands. These positions were previously funded at 0.85 FTE and at 0.60 FTE. This increase does not affect the position authority since both positions are 1.0 FTEs.

Proposed Technical Changes

Technical Changes

This adjustment makes net zero budgetary changes to better align budget with actual expenditures.

Council Changes

Fund Additional Work on Minimum Wage Evaluation - \$135,700

This item adds one-time funding to increase support for a contract with the University of Washington for additional work on the minimum wage evaluation including:

- A second round of interviews with limited-English speaking worker respondents, with interpretation/translation services for the worker's primary language.
- Interviews with limited-English speaking business owners, with interpretation/translation services for the business owner's primary language.
- Further data collection on prices of consumer goods.
- Consistent contact with English speaking employers through 2016, in order to bridge the gap between a 2014-funded survey and a future grant-funded survey in 2017.
- Consistent contact with English speaking workers through 2016 and planning for potential future worker interviews in 2017.

City Council Provisos

There are no Council provisos.

Office of the City Auditor

Expenditure Overview

Appropriations	Summit Code	2014 Actuals	2015 Adopted	2016 Endorsed	2016 Adopted
Office of City Auditor Budget Control Level	VG000	1,760,573	1,586,256	1,597,521	1,792,064
Department Total		1,760,573	1,586,256	1,597,521	1,792,064

Department Full-time Equivalents Total*	9.50	9.50	9.50	9.50
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** FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources 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 the public.

Program Expenditures	2014 Actuals	2015 Adopted	2016 Endorsed	2016 Adopted
Office of City Auditor	1,760,573	1,586,256	1,597,521	1,792,064
Total	1,760,573	1,586,256	1,597,521	1,792,064
Full-time Equivalents Total*	9.50	9.50	9.50	9.50

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