

# 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

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	2,139,430	2,329,573	2,571,340	2,700,136
Other Funding - Operating	470,788	-	-	-
<b>Total Operations</b>	<b>2,610,218</b>	<b>2,329,573</b>	<b>2,571,340</b>	<b>2,700,136</b>
<b>Total Appropriations</b>	<b>2,610,218</b>	<b>2,329,573</b>	<b>2,571,340</b>	<b>2,700,136</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 2025-2026 Proposed Budget maintains all services for the Office of the City Auditor. This proposed budget increases the department's budget by about 10% from 2024 and includes technical adjustments to reflect changes to internal service costs and annual wage and market wage increases.

# Office of the City Auditor

## Incremental Budget Changes

### Office of the City Auditor

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>2,329,573</b>	<b>10.00</b>
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	243,270	-
Citywide Adjustments for Standard Cost Changes	5,298	-
<b>Proposed Technical</b>		
Final Adjustments for Standard Cost Changes	(6,801)	-
<b>Total Incremental Changes</b>	<b>\$241,767</b>	<b>-</b>
<b>Total 2025 Proposed Budget</b>	<b>\$2,571,340</b>	<b>10.00</b>

## Description of Incremental Budget Changes

### Baseline

#### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$243,270

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department’s baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

#### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$5,298

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 Technical

#### **Final Adjustments for Standard Cost Changes**

Expenditures \$(6,801)

Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

# Office of the City Auditor

## Expenditure Overview

	2023	2024	2025	2026
Appropriations	Actuals	Adopted	Proposed	Proposed
<b>AUD - BO-AD-VG000 - Office of the City Auditor</b>				
00100 - General Fund	2,139,430	2,329,573	2,571,340	2,700,136
00155 - Sweetened Beverage Tax Fund	470,788	-	-	-
<b>Total for BSL: BO-AD-VG000</b>	<b>2,610,218</b>	<b>2,329,573</b>	<b>2,571,340</b>	<b>2,700,136</b>
<b>Department Total</b>	<b>2,610,218</b>	<b>2,329,573</b>	<b>2,571,340</b>	<b>2,700,136</b>
<b>Department Full-Time Equivalents Total*</b>	<b>10.00</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

	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
00100 - General Fund	2,139,430	2,329,573	2,571,340	2,700,136
00155 - Sweetened Beverage Tax Fund	470,788	-	-	-
<b>Budget Totals for AUD</b>	<b>2,610,218</b>	<b>2,329,573</b>	<b>2,571,340</b>	<b>2,700,136</b>

## Revenue Overview

### 2025 Estimated Revenues

Account Code	Account Name	2023	2024	2025	2026
		Actuals	Adopted	Proposed	Proposed
333110	Ind Fed Grants	520,823	-	-	-
341900	General Government-Other Rev	815,491	848,697	787,765	826,060
<b>Total Revenues for: 00100 - General Fund</b>		<b>1,336,314</b>	<b>848,697</b>	<b>787,765</b>	<b>826,060</b>
<b>Total AUD Resources</b>		<b>1,336,314</b>	<b>848,697</b>	<b>787,765</b>	<b>826,060</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>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Office of the City Auditor	2,610,218	2,329,573	2,571,340	2,700,136
<b>Total</b>	<b>2,610,218</b>	<b>2,329,573</b>	<b>2,571,340</b>	<b>2,700,136</b>
Full-time Equivalents Total*	10.00	10.00	10.00	10.00

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