

Seattle Office of City Auditor

PRESENTATION TO THE WORKING GROUP FOR PERFORMANCE AUDITING
APRIL 30, 2020



Seattle Office of City Auditor

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3. Authority & Scope
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Background



- Established: 1991
- Auditor Term: four years
- Appointed by: City Council
- Workplan Decisions: City Auditor
- Annual Budget: ~ \$2.6 M*

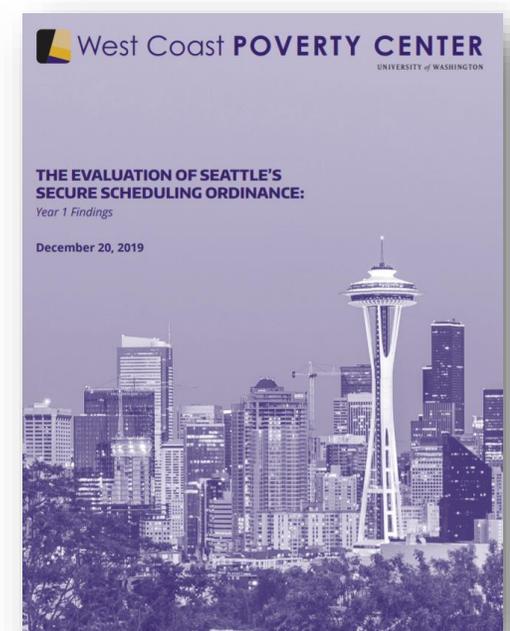
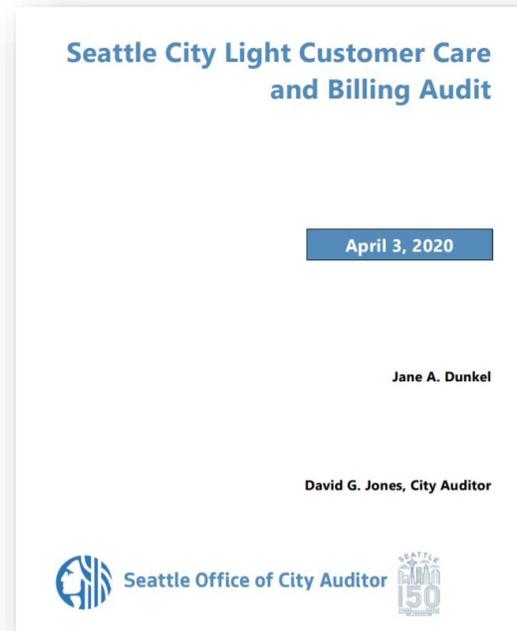
*Amount includes ~\$500k for external evaluation of the City's Sweetened Beverage Tax mandated by Council ordinance.



Role in the City

Independent watchdog and advocate for good government through:

- Performance audits
- Recommendation follow-up
- Program evaluations



Authority & Scope

Seattle City Charter Article VIII and Seattle Municipal Code 3.40

- Examine anything funded by the City of Seattle
- Access to all City of Seattle employees and records.
- Includes public development authorities created by the City and certain functions of the City's judicial branch



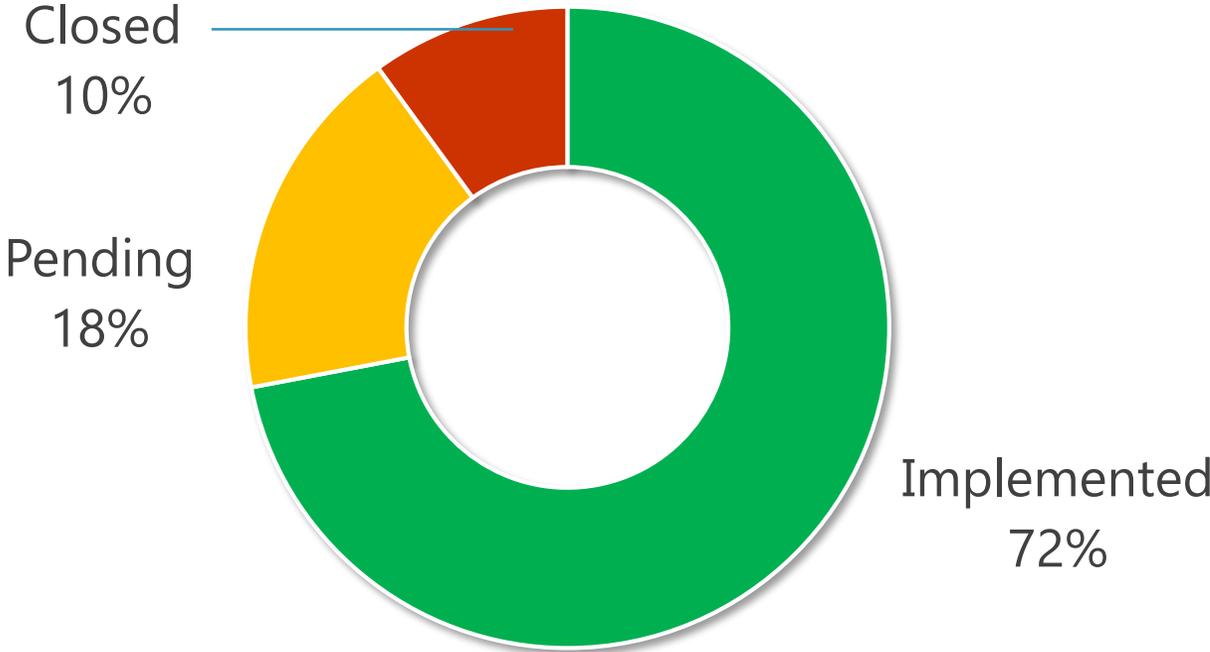
Performance Standards

Conduct audits in accordance with U.S. government auditing standards

- Audit oversight and quality control
- Triennial peer review



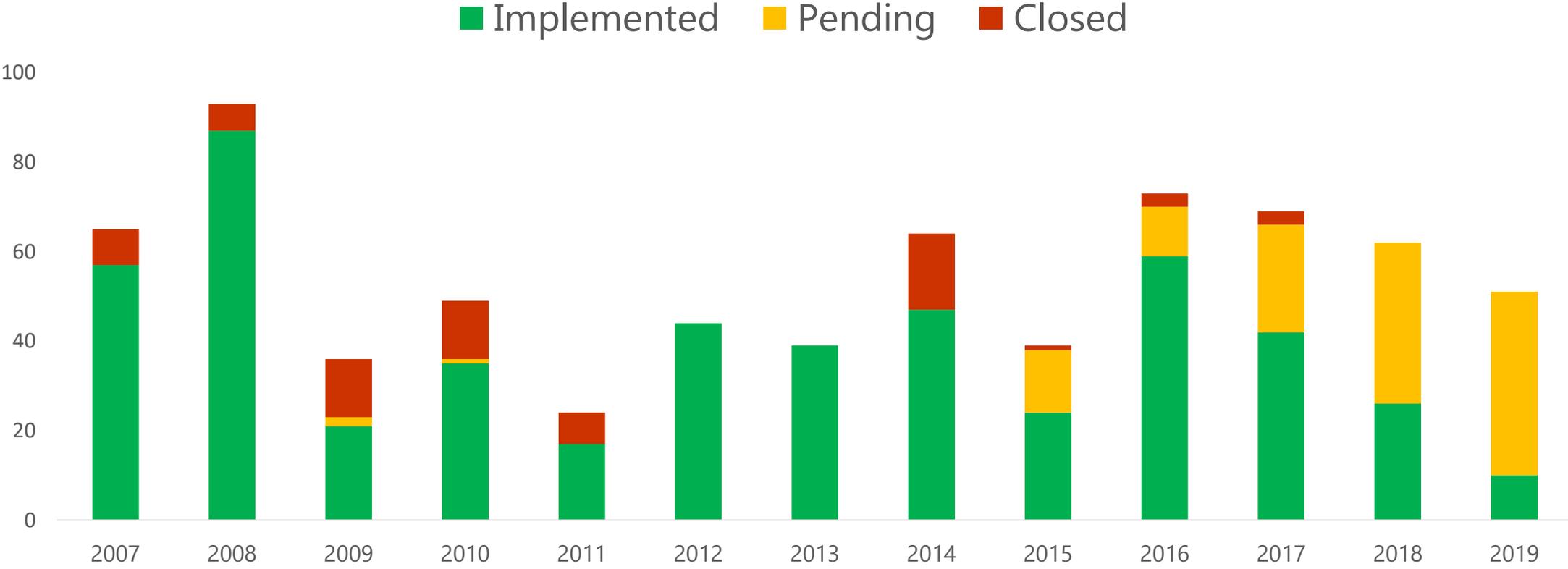
Recommendation Status, 2007-2019



N=708



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N=708



2019 – 2020 Adopted Budget

Category	2019		2020	
	Budget	Percentage	Budget	Percentage
Personnel Expenses	\$ 1,633,696	57.0%	\$ 1,840,058	71.3%
Consultant Work	\$ 1,013,724	35.4%	\$ 509,856	19.8%
Central Allocated Expense	\$ 171,849	6.0%	\$ 185,751	7.2%
Operating Expenses	\$ 45,103	1.6%	\$ 44,113	1.7%
Total	\$ 2,864,372		\$ 2,579,778	

Consultant Work category includes funds used for external evaluations of City programs mandated by City Ordinances.



2020 Workplan – Audits and Recommendation Follow-up

	Project	Status
1.	Annual Audit Recommendation 2019 Follow-up Report	Published 4/21
2.	Human Services Department Homeless Contracting	Published 4/16
3.	Seattle City Light Billing and Customer Service	Published 4/3
4.	Navigation Team Checkpoints 1.2 (Staffing Analysis), 2.3 (Trash), and 3.3 (System Performance)	Published 2/24
5.	Seattle City Light Pole Attachments	Ongoing
6.	Non-Police Surveillance Technologies	Ongoing
7.	Seattle Municipal Court Probation Program	Ongoing
8.	Navigation Team Recommendation Follow-up	Ongoing
9.	Seattle IT Equipment Loss Reports	Ongoing
10.	Seattle Bridge Maintenance	New project
11.	Business Taxes	Paused*

*Audit paused because of Department of Finance and Administrative Services' role in pandemic response.



2020 Workplan Continued

Non-Audit Projects

Safe Gun Storage Statistical Reports Required by [Ordinance 125620](#)

Evaluations Managed by the Office of City Auditor

Public Health Seattle King County (PHSKC) Sweetened Beverage Tax Evaluation Required by [Ordinance 125324](#)

University of Washington/University of California/University of Chicago Secure Scheduling Evaluation Required by [Ordinance 125135](#)

Federally Funded Evaluation with Office of City Auditor Involvement

George Mason University Federally Funded Evaluation of National Institute of Justice Grant: Rainier Beach Campus Positive Behavioral Interventions and Supports



Questions?

seattle.gov/cityauditor

