Office of City Auditor

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https://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

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	2,459,389	2,642,064	2,614,680	2,638,707
Total Operations	**2,459,389**	**2,642,064**	**2,614,680**	**2,638,707**
Total Appropriations	**2,459,389**	**2,642,064**	**2,614,680**	**2,638,707**
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*

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Budget Overview

The City's 2027-2028 Proposed Budget maintains support for the Office of the City Auditor and preserves the services provided by the office to the City Council, Mayor and city departments, and the public. Technical adjustments have been made to bring the proposed budget into alignment with the centrally projected revenue forecast, internal service costs, and retirement contribution rates.

Incremental Budget Changes

Office of City Auditor

	Dollars	FTE
2026 Adopted Budget	**2,642,064**	**10.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	(2,564)	-
Reduce SCERS Retirement Contribution Rate	(24,820)	-
Proposed Technical		
Align Department Revenues with the August Forecast	-	-
Total Incremental Changes	**$(27,384)**	**-**
Total 2027 Proposed Budget	**$2,614,680**	**10.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(2,564)

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 and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Reduce SCERS Retirement Contribution Rate

Expenditures $(24,820)

The City’s employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

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Proposed Technical

Align Department Revenues with the August Forecast

Revenues	$33,734

This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

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Expenditure Overview

Appropriations	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
AUD - BO-AD-VG000 - Office of the City Auditor				
00100 - General Fund	2,459,389	2,642,064	2,614,680	2,638,707
Total for BSL: BO-AD-VG000	**2,459,389**	**2,642,064**	**2,614,680**	**2,638,707**
Department Total	**2,459,389**	**2,642,064**	**2,614,680**	**2,638,707**
Department Full-Time Equivalents Total*	**10.00**	**10.00**	**10.00**	**10.00**

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Budget Summary by Fund Office of City Auditor

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	2,459,389	2,642,064	2,614,680	2,638,707
Budget Totals for AUD	**2,459,389**	**2,642,064**	**2,614,680**	**2,638,707**

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
341900	General Government-Other Rev	510,689	826,060	859,794	868,490
Total Revenues for: 00100 - General Fund		**510,689**	**826,060**	**859,794**	**868,490**
Total AUD Resources		**510,689**	**826,060**	**859,794**	**868,490**

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Office of the City Auditor	2,459,389	2,642,064	2,614,680	2,638,707
Total	**2,459,389**	**2,642,064**	**2,614,680**	**2,638,707**
Full-time Equivalents Total*	10.00	10.00	10.00	10.00

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