

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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	2,048,509	2,571,340	2,700,136	2,642,064
Total Operations	2,048,509	2,571,340	2,700,136	2,642,064
Total Appropriations	2,048,509	2,571,340	2,700,136	2,642,064
Full-Time Equivalent 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 City's 2026 Proposed Budget maintains core services for the Office of the City Auditor and increases the department's budget by 3% from 2025. The budget includes technical adjustments to bring the department's baseline budget into alignment with changes to internal service costs, and changes to bargained annual wage

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adjustments and SCERS retirement contributions.

Incremental Budget Changes

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	2026 Budget	FTE
Total 2026 Endorsed Budget	2,700,136	10.00
Baseline		
Citywide Adjustments for Standard Cost Changes	(26,989)	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(29,332)	-
SCERS Retirement Contribution Rate Reduction	(1,751)	-
Total Incremental Changes	\$(58,072)	-
Total 2026 Proposed Budget	\$2,642,064	10.00

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$(26,989)

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.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures \$(29,332)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures \$(1,751)

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

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investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
AUD - BO-AD-VG000 - Office of the City Auditor				
00100 - General Fund	2,048,509	2,571,340	2,700,136	2,642,064
Total for BSL: BO-AD-VG000	2,048,509	2,571,340	2,700,136	2,642,064
Department Total	2,048,509	2,571,340	2,700,136	2,642,064
Department 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 Summary by Fund Office of the City Auditor

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	2,048,509	2,571,340	2,700,136	2,642,064
Budget Totals for AUD	2,048,509	2,571,340	2,700,136	2,642,064

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
341900	General Government-Other Rev	802,357	787,765	826,060	826,060
Total Revenues for: 00100 - General Fund		802,357	787,765	826,060	826,060
Total AUD Resources		802,357	787,765	826,060	826,060

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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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of the City Auditor	2,048,509	2,571,340	2,700,136	2,642,064
Total	2,048,509	2,571,340	2,700,136	2,642,064
Full-time Equivalents Total*	10.00	10.00	10.00	10.00

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