

Seattle Municipal Code Chapter 3.40 - OFFICE OF CITY AUDITOR

3.40.010 - City Auditor—Duties—Appointment.

- A. There is created within the legislative branch of City government a department to be called the Office of the City Auditor, to perform the duties provided in Article VIII, Section 2 of the City Charter. The City Auditor shall have a term of four (4) years, and shall be appointed by a majority of the City Council, and may be removed for cause by a majority of the City Council.
- B. Succeeding terms that are not consecutive terms for the same individual shall commence for four (4) years upon appointment of the new City Auditor, regardless of the length of term served by the preceding City Auditor. Consecutive terms for the same individual shall commence for four (4) additional years from the date that individual's previous term expires if the incumbent is reappointed within ninety (90) days before or ninety (90) days after the expiration of the previous term; otherwise the successive term shall commence upon reappointment. If an incumbent seeks reappointment, the City Council should act to approve or disapprove the reappointment at least forty-five (45) days before the expiration of the incumbent's term.

(Ord. 122180, § 1, 2006; Ord. 119272 § 1, 1998; Ord. 118957 § 1, 1998; Ord. 116368 § 5(part), 1992.)

3.40.020 - City Auditor—Ancillary powers.

Under the direction of the City Council, the City Auditor shall have the power to:

- A. Arrange for audits of federally assisted grants and programs; coordinate auditing activities with the Washington State Auditor and personnel in other City departments; and follow up on reports of examination of the State Auditor;
- B. Require City departments to:
 - 1. Supply access to accounts and records in whatever media they may be kept, and assist in finding and identifying them; supply documents, computer-readable copies, use of copying machines, and working space for the City Auditor and staff,
 - 2. Retain identified records pending completion of the audit, and
 - 3. Cooperate in interviewing of personnel, all for the purpose of conducting audits;
- C. Direct comprehensive internal auditing activities, including financial audits, performance audits, and other initiatives to improve City operations for all City departments;
- D. Bring to the attention of the State Auditor and to law enforcement authorities information about a suspected violation of state criminal laws or the City's criminal ordinances; and to the City Attorney information about a suspected violation of the laws where the City has a civil remedy that may result in the recovery of funds or property due to the City;
- E. Authenticate papers issued by his or her office;
- F. Audit the affairs of the City's public corporations established pursuant to Chapter 3.110; of recipients of City contracts; and of accounts with other governmental agencies established with City assistance under the Interlocal Cooperation Act (RCW 39.340); and
- G. Perform such other activities as may be assigned by ordinance from time to time.

(Ord. 116368 § 5(part), 1992.)

3.40.040 - Auditing authority.

- A. The City Auditor is authorized to audit the records of the Seattle Public Library, the Seattle City Employees Retirement System, the Firefighters' Pension Fund, and the Police Pension Fund and, to the extent authorized by law, the Seattle Municipal Court.
- B. The City Auditor is authorized to audit each Consultant Contract entered into by a Department to verify, among other things, that the procedures prescribed in this chapter were followed; that the compensation or other consideration provided to any Consultant has been appropriate, under the circumstances, and that the contracted-for services were provided in a timely manner.

- C. The City Auditor shall participate in the selection of all consultants providing auditing and accounting services in accordance with a memorandum of understanding entered into between such official and the Executive Department. The affected City department or Executive Department office may determine the terms and conditions of the agreement, but any such contract shall be subject to review by the City Auditor. All reports or financial statements submitted by such consultants shall be submitted to the City Auditor and the Director as well as the affected department or Executive Department office.

(Ord. 121722 § 15, 2005; Ord. 116368 § 54, 1992; Ord. 115601 § 1(part), 1992.)

3.40.050 - Audit reports—Follow-up required.

- A. It is City policy to follow up on audit reports by the City Auditor.
- B. Whenever an audit report identifies a tortious or criminal misappropriation of City funds or property, the department head and the City Attorney shall seek recovery of the moneys and/or other relief as allowed by law.
- C. When an audit report discovers a misexpenditure and/or makes a recommendation for a change in practice or procedures of a City department, the affected department shall respond within 30 days. If the City Auditor finds the response unsatisfactory, the City Auditor shall refer the matter to the Chair of the City Council Finance and Budget Committee and the City Budget Director for their review and guidance.
- D. When an audit of a City contract or project determines that ineligible costs were paid, the department responsible for the contract shall promptly seek recovery of sums due to the City. The City Auditor may participate in discussions with the contractor toward recovery of moneys due and shall be consulted before a settlement is made. In event of a disagreement between the City Auditor and a department head, the Mayor or, at his discretion, the City Budget Director shall serve as a mediator.

(Ord. 123361, § 47, 2010; Ord. 118912 § 21, 1998; Ord. 117408 § 11, 1994; Ord. 116368 § 55, 1992; Ord. 115601 § 1(part), 1991.)