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Title: A RESOLUTION establishing a committee to develop recommendations to enhance the capacity of the Office of City Auditor to conduct performance audits.

Sponsors: Andrew Lewis

Indexes:

Attachments: 1. Summary and Fiscal Note v2, 2. Summary and Fiscal Note v1, 3. Proposed Amendment 1, 4. Signed Resolution 31941, 5. Affidavit of Publication

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CITY OF SEATTLE

RESOLUTION _____

A RESOLUTION establishing a committee to develop recommendations to enhance the capacity of the Office of City Auditor to conduct performance audits.

WHEREAS, in 1991 the voters of Seattle amended the City Charter to provide for an independent City Auditor;

and

WHEREAS, the City Auditor has the power to direct auditing activities, including performance audits, related financial reporting and analysis, and other initiatives to improve city operations, pursuant to Chapter 3.40 of the Seattle Municipal Code; and

WHEREAS, Resolution 31030, adopted on January 22, 2008, recognized the City Auditor’s overall priorities in developing a work program, identified a process to be implemented by the City Auditor for selection of projects to be included in a work program, authorized the City Auditor to make the final decisions

regarding the content of the work program, and affirmed that the City Council will determine whether additional resources are needed to expand the Office of City Auditor's work program; and

WHEREAS, performance audits improve the performance of operations, reduce costs, facilitate decision making, and contribute to public accountability; and

WHEREAS, the Office of the City Auditor requires each Auditor-in-Charge to complete a work paper when initiating a new audit or non-audit project, identifying race and social justice considerations including potential disparate racial/ethnic impacts and potential benefits or issues associated with the audit; and

WHEREAS, the Office of City Auditor's performance audits are usually initiated in response to requests from City Council and address specific performance issues; and

WHEREAS, the City Council wishes to increase the accountability, efficiency, and efficacy of City government; and

WHEREAS, the City Council desires to establish a working group to review and recommend opportunities for enhancing the capacity of the Office of City Auditor to perform performance audits; NOW,

THEREFORE,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SEATTLE THAT:

Section 1. There is established a Working Group for Performance Auditing ("Working Group") to advise the Council on matters relating to an enhanced performance audit function within the Office of City Auditor. The Working Group's role shall be limited to developing recommendations for consideration by the Council, and the Working Group shall not have any independent decision-making authority.

A. The Working Group for Performance Auditing shall consist of nine voting members appointed by the City Council, comprised as follows:

1. Two individuals with direct experience conducting performance audits of local government;
2. One individual from a company that provides performance audit, financial management,

and/or government performance analytics services;

3. One representative of a labor union;
4. One faculty member from an institution of higher education with expertise in government performance analytics;
5. One Seattle community leader with experience promoting good government practices;
6. The Inspector General for Public Safety or designee;
7. The City Auditor or designee; and
8. The Chair of the Working Group, who shall be a member of the Seattle City Council nominated by the Chair of the Governance and Education Committee.

B. The Working Group shall adopt such rules and administrative procedures for its own governance, consistent with City Charter and ordinances, as are necessary for its functions and responsibilities.

1. The Working Group shall convene at least once per month, with more meetings as needed and scheduled by the chairperson in alignment with the reporting timeline in subsection 2.B of this resolution.

2. All final documents and reports to the Council shall be posted by the Office of City Auditor to the City's website.

C. The office of the Working Group Chair shall be responsible for meeting logistics and Working Group communications and Central Staff shall prepare briefings and reports for the Working Group, in coordination with the Office of City Auditor.

Section 2. The Working Group shall perform the following duties:

A. Review and consider opportunities and challenges associated with performance audits conducted by the Office of City Auditor, including but not limited to:

1. The benefits realized from performance audits in terms of improved efficiency, effectiveness, equity, increased revenue and savings, and innovation;
2. How to maximize the benefits of using consultants in performance audits
3. Best practices of comparable local government performance audit programs, including

authority, audit topic selection, staff composition and expertise, inclusion of race and social justice issues, regional partnerships, and funding; and

4. The capacity of and the required resources for the Office of City Auditor to deliver high impact analyses across City operations.

B. Report to the City Council by July 31, 2020 recommendations to strengthen the performance audit function of the Office of City Auditor.

Section 3. Any vacancy on the Working Group shall be filled in the same manner as the original appointment. The Working Group will dissolve after submitting the report in subsection 2.B of this resolution.

Adopted by the City Council the _____ day of _____, 2020, and signed by me in open session in authentication of its adoption this _____ day of _____, 2020.

President _____ of the City Council

Filed by me this _____ day of _____, 2020.

Monica Martinez Simmons, City Clerk

(Seal)