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CITY OF SEATTLE
RESOLUTION 31941

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

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

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

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

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

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

14 1. Two individuals with direct experience conducting performance audits of local
15 government;

16 2. One individual from a company that provides performance audit, financial
17 management, and/or government performance analytics services;

18 3. One representative of a labor union;

19 4. One faculty member from an institution of higher education with expertise in
20 government performance analytics;

21 5. One Seattle community leader with experience promoting good government
22 practices;

23 6. The Inspector General for Public Safety or designee;

1 7. The City Auditor or designee; and

2 8. The Chair of the Working Group, who shall be a member of the Seattle City
3 Council nominated by the Chair of the Governance and Education Committee.

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

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

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

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

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

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

18 1. The benefits realized from performance audits in terms of improved efficiency,
19 effectiveness, equity, increased revenue and savings, and innovation;

20 2. How to maximize the benefits of using consultants in performance audits

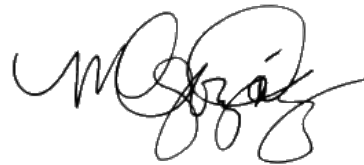
21 3. Best practices of comparable local government performance audit programs,
22 including authority, audit topic selection, staff composition and expertise, inclusion of race and
23 social justice issues, regional partnerships, and funding; and

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

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

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

8 Adopted by the City Council the 6th day of April, 2020,
9 and signed by me in open session in authentication of its adoption this 6th day of
10 April, 2020.



11 _____
12 President _____ of the City Council

13 Filed by me this 6th day of April, 2020.



14 _____
15 Monica Martinez Simmons, City Clerk

16 (Seal)