

Seattle Fire Department – Special Event Cost Recovery

July 24, 2019

Cindy Drake

Robert Thomas, Consultant

David G. Jones, City Auditor



Seattle Office of City Auditor

Seattle Fire Department – Special Event Cost Recovery

Report Highlights

Background

The Seattle Fire Department (SFD) provides public safety staffing to different types of special events in Seattle, including professional sports games, marathons, concerts, festivals, dignitary visits, and protests. In 2018, SFD personnel earned about \$1.85 million in overtime wages working at over 600 events. In addition to the cost of overtime wages, SFD also incurs increases in costs for employer-paid benefits (e.g., retirement contributions) and administrative support when SFD personnel work at special events.

For most events, SFD provides staffing through a service agreement, which is a type of contract, with the event promoters. For these **billable** events, SFD charges event promoters for the actual hours SFD personnel worked at events. SFD also provides staffing free of charge to some **nonbillable** events, which include large events categorized as Citywide in Seattle Municipal Code 15.52 (e.g., the Torchlight Parade), dignitary visits, and some free speech events.

Exhibit 1: SFD Overtime Wages Earned at Special Events, 2018

Billable Events \$1,502,850	Nonbillable Events \$351,109
---------------------------------------	--

Source: Office of City Auditor analysis of SFD payroll data.

This audit examined SFD's cost recovery rates for staffing at billable special events and its process for determining whether an event is billable or nonbillable.

What We Found

For billable events, we found that SFD's service agreements with event promoters recover most of the wages paid to SFD personnel and the other direct costs of providing staffing to events (e.g., benefit costs). In 2018, SFD recovered about 96 percent of wage and benefit costs for personnel working at billable events. Opportunities to increase cost recovery of wages and benefits include billing for the portion of Workers' Compensation insurance that is associated with special event



WHY WE DID THIS AUDIT

This audit was conducted in response to Seattle City Councilmember Lorena González's request for our office to examine the extent to which the Seattle Fire Department (SFD) recovers the cost of special event staffing through its contracts with event promoters.

HOW WE DID THIS AUDIT

To accomplish the audit's objectives, we:

- Interviewed SFD personnel who contract with special events promoters and manage staffing of special events.
- Analyzed 2018 SFD payroll data.
- Reviewed SFD's service agreements for special events and analyzed SFD event logs.
- Tested a sample of invoices for accuracy and completeness.
- Evaluated SFD's methodology for recovering event-related costs.

Seattle Office of City Auditor

David G. Jones, City Auditor
www.seattle.gov/cityauditor

work (about \$43,000 for billable special events in 2018) and billing for all hours worked at special events (we identified about \$28,500 in wages at billable events in 2018 that were not billed by SFD). The one area in which SFD currently does not recover significant event-related costs is the number of planning and administrative hours spent by both uniformed and civilian personnel before and after events. We estimated at least \$180,000 in planning and administrative costs related to billable special events in 2018.

We found that there are no criteria in the Seattle Municipal Code that provides guidance to SFD about when to bill event promoters for staffing, and SFD is not fully consistent in the types of events that are billed. We compared the cost recovery methodologies SFD and the Seattle Police Department (SPD) use in their respective contracts with event promoters and found that the two departments achieve comparable levels of cost recovery for many types of events, but there are exceptions. For example, SPD does not charge the Seattle Center for benefit costs, and the large Seattle Center festivals (e.g., Bite of Seattle) and SPD negotiate caps on police staffing charges. Further, SFD achieves a higher degree of cost recovery through its contracts with event promoters than the City achieves for police staffing through the Seattle Special Event Permit Police Department Fee. Finally, we found that SFD has developed good controls for billing for staffing at special events; however, we also identified some instances in which those controls were not followed.

Recommendations

Our report includes six recommendations that could increase SFD's recovery of costs directly related to staffing special events or strengthen controls over invoicing. We also recommend that SFD, the Seattle City Council, and the Seattle Mayor's Office work together to develop objective criteria on the types of special events that should be charged for SFD staffing.

Department Response

In their formal, written response to our report the Seattle Fire Department stated that they generally concur with the report's findings and recommendations. We include the Seattle Fire Department's response in Appendix A.

TABLE OF CONTENTS

INTRODUCTION	1
SEATTLE FIRE DEPARTMENT STAFFING COSTS AND COST RECOVERY	7
Cost Recovery Achieved by SFD’s Service Agreements	8
SFD Billing Controls and Practices	14
Billable and Nonbillable Events – Fire and Police Practices.....	15
Cost Recovery Achieved by Police and Fire Department Contracts and Seattle Special Event Permit Police Department Fees.....	17
OBJECTIVES, SCOPE, AND METHODOLOGY	19
APPENDIX A	21
Department Response.....	21
APPENDIX B	24
List of Recommendations.....	24
APPENDIX C	25
Overview of Seattle Fire Department and Seattle Office of Special Events Permits.....	25
APPENDIX D	27
Seattle Office of City Auditor Mission, Background, and Quality Assurance.....	27

INTRODUCTION

Audit Overview

This audit, which was requested by City Councilmember Lorena González, examined the extent to which the Seattle Fire Department (SFD) recovers the cost of special event staffing through its service agreements with event promoters.

In conducting this audit, we attempted to answer the following questions:

- What are the actual costs to the City of Seattle (City) when SFD personnel work at special events, and how much of these costs do SFD's service agreements recover?
- Do all events pay for SFD staffing? If not, what criteria does SFD use to determine whether to bill an event for staffing?
- How does the cost recovery achieved by SFD's service agreements compare to that achieved by the City when billing for Seattle Police Department (SPD) staffing at events? Does SFD bill for the same types of events as SPD?

Although it was not a focus of the audit, we also conducted limited testing of whether SFD's invoicing practices capture all hours worked at events and whether invoices are supported with evidence of hours worked.

Consistent with our 2017 audit of Seattle Police Department staffing of special events, [Special Events - Police Staffing and Cost Recovery](#), we focused on direct costs only. Direct costs, such as overtime wages, are those that could be expected to be avoided if SFD personnel no longer worked at special events.

In their formal, written response to our report, SFD stated that they generally concurred with the report findings and recommendations. Their response is included in Appendix A of this report.

Types of SFD Personnel at Special Events

The Seattle Fire Department provides public safety staffing to many different types of special events in Seattle, including professional and college sports games, marathons, concerts, festivals, dignitary visits, and protests. In 2018, SFD personnel worked at over 600 events.

SFD staff special events with personnel from one or more of the following three units:

Emergency Medical Services (EMS) – SFD's Emergency Medical Services program, also called Medic One, provided services at over

500 special events in 2018. EMS event staffing includes SFD Emergency Medical Technicians and Paramedics who can move through events on bikes, in specialized golf carts (“gators”), or in ambulances. Events typically require EMS services if attendance is expected to exceed 5,000 or if other safety risks or requirements are present.

Fire Protection Services (FPS) – FPS personnel work at events that require either the availability of specialized equipment, such as a fire boat or engine, or that require personnel with specialized training. FPS personnel include SFD’s technical teams, such as the Hazardous Materials Response Unit and the Marine Emergency Response Team. FPS generally provides services to large Citywide events (e.g., Seafair), concerts, and large sporting events (e.g., professional football games).

Fire Guard Services (FGS) – FGS personnel provide fire detection and investigation services at large special events, such as concerts and professional sporting events. Fire Guard personnel monitor alarm panels and provide immediate investigations of alarms. Some Fire Guard service agreements provide for SFD Inspectors to be present at large public special events to ensure fire code compliance.

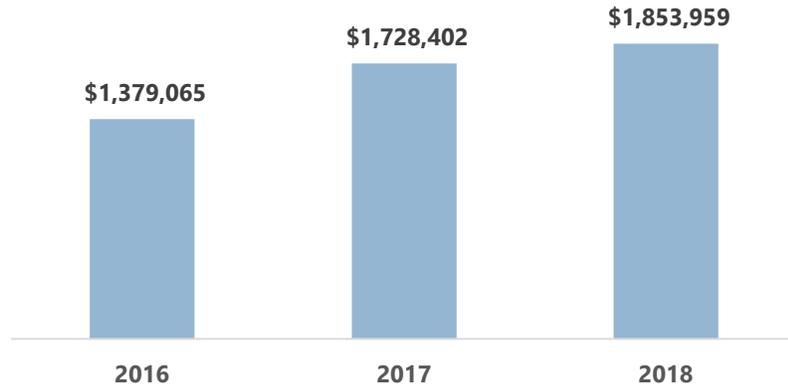
Overtime Wages at Special Events

SFD personnel working at special events do it on overtime and conduct their special events work in addition to their regularly scheduled duties. In 2018, SFD personnel working at events earned about \$1.85 million in overtime wages.¹ Overtime wages earned at special events accounted for six percent of total department overtime wages paid in 2018.

Exhibit 2 shows the increase in overtime wages paid to SFD personnel working at special events over the past three years.

¹ SFD uniformed personnel can earn compensatory time (comp time) in lieu of overtime pay for work at special events. Comp time is earned at the rate of one and one-half times the number of hours worked. Throughout this report, comp time earned is included in total overtime earned at events. We included comp time earned because SFD bills event promoters for total hours worked, including those paid with comp time, and because SFD personnel can elect to cash out saved comp time for overtime pay. Further, comp time that is taken as leave reduces the actual number of on-duty hours worked by SFD personnel. This means the department must either hire more personnel or schedule additional overtime to maintain minimum staffing levels, and the associated costs are equivalent to paying overtime rates for comp time earned. In 2018, SFD personnel earned comp time for about 1,670 hours of work at special events. This is about 6.5 percent of all hours worked at special events in 2018 and is equivalent to about \$115,500 in wages.

Exhibit 2: SFD Overtime Wages Earned at Special Events, 2016-2018



Source: Office of City Auditor analysis of SFD payroll data.

We emphasize overtime wages earned at events, because they are a significant portion of SFD’s cost of staffing special events. But there are other costs incurred by SFD when personnel work at events, including benefits earned by personnel working overtime and the cost of administering event-related work (e.g., planning). As we describe below, we include all direct costs in our analysis. Direct costs are those that would likely be eliminated if SFD no longer staffed special events.

Billable and Nonbillable Events

For most events, SFD provides staffing through a service agreement, which is a type of contract, with the event promoter. For these **billable** events, SFD charges event promoters for the actual hours SFD personnel worked at events. SFD provides staffing free of charge to some **nonbillable** events, which generally are large events categorized as Citywide in Seattle Municipal Code 15.52 (e.g., the Torchlight Parade and July 4 events), dignitary visits, and some free speech events.

As can be seen in Exhibit 3, 81 percent of the overtime wages earned by SFD personnel at special events were billable to an event organizer.

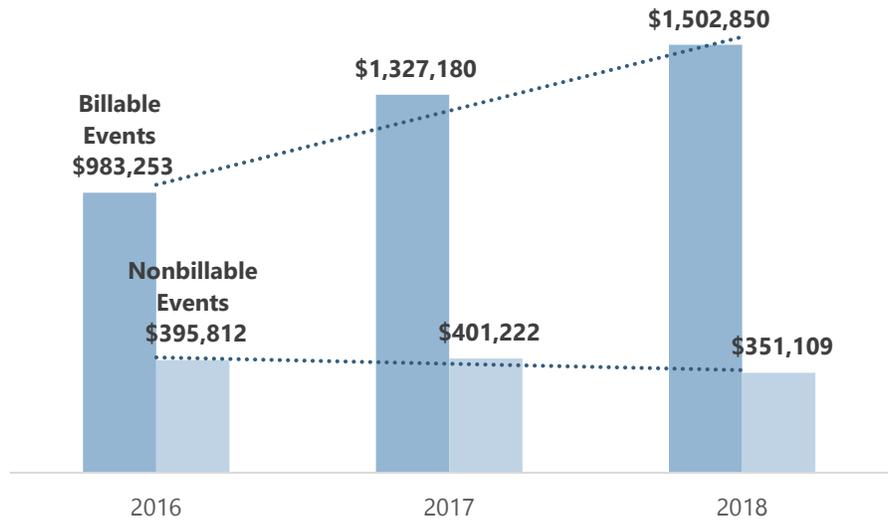
Exhibit 3: SFD Overtime Wages Earned at Special Events, Billable and Nonbillable, 2018

Billable Event...	Nonbillable Events
	\$351,109

Source: Office of City Auditor analysis of SFD payroll data.

For the three years for which we analyzed SFD payroll data, 2016-2018, wages at billable events increased by 53 percent while wages at nonbillable events decreased by 11 percent, as can be seen in Exhibit 4.

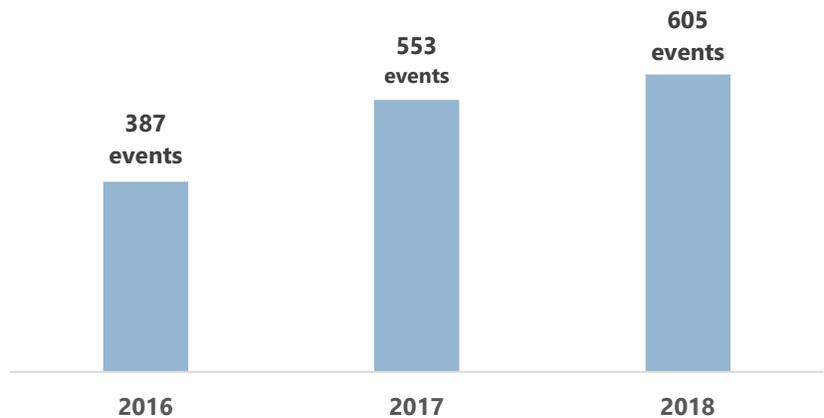
Exhibit 4: SFD Overtime Wages Earned at Special Events, Billable and Nonbillable Events, 2016-2018



Source: Office of City Auditor analysis of SFD payroll data.

As shown in Exhibit 5, during this same period the number of SFD billable events increased 56 percent, from 387 to 605 events. SFD did not formally track all nonbillable special events between 2016 and 2018, and so we did not include counts of nonbillable events in the trend information in Exhibit 5. SFD did provide us with information about 41 nonbillable events in 2018.

Exhibit 5: Number of SFD Billable Events, 2016-2018²

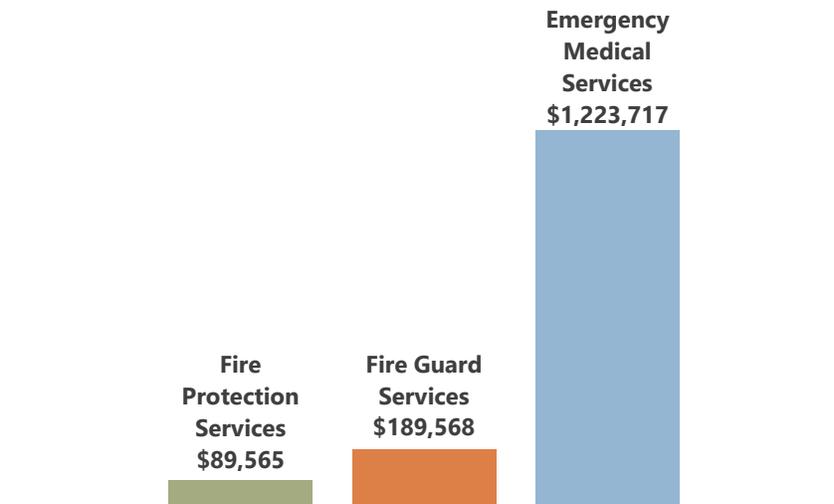


Source: Office of City Auditor analysis of SFD payroll data.

² Some events are staffed by personnel from multiple divisions (e.g., personnel from EMS, FGS, and FPS staff Seahawks games). If more than one division staffed an event, the event was counted more than once in the same year. Additionally, for events that occur over multiple days (e.g., a home or boat show), each day was counted as an event.

Personnel from all three SFD units (i.e., EMS, FPS, and FGS) work at billable special events, but the majority of staffing at billable events is for EMS services, as can be seen in Exhibit 6.

Exhibit 6: Overtime Wages Earned by SFD Personnel at Billable Special Events by Type of Service, 2018



Source: Office of City Auditor analysis of SFD payroll data.

Audit Scope and Objectives

This audit examined cost recovery achieved by SFD through its service agreements with event promoters for Emergency Medical Services, Fire Protection Services, and Fire Guard Services. We reviewed the cost recovery methodology in SFD’s service agreements, and we examined which events are not billed for SFD staffing. We also conducted limited testing of whether SFD’s invoices to event promoters are accurate and supported with evidence of hours worked. We did not audit the City’s receipt of payments for SFD staffing from event promoters.

In response to interest from the Seattle City Council, we also summarized how SFD’s practices for billing for personnel at special events compares with the City’s practices for billing for Seattle Police Department personnel at events.

In calculating actual costs, we included both overtime wages earned by SFD personnel at special events and other direct costs the City incurs when SFD personnel work at events. These include benefit costs that increase with additional overtime hours and the cost of administrative support (e.g., planning) that is directly attributable to event-related work.

We did not assess the degree of cost recovery achieved through SFD's Fire Prevention Permits.³ SFD's **service agreements** with event promoters are designed to recover the costs of individual SFD personnel working at specific events. Promoters are billed for the actual number of hours worked and at a rate determined by the positions of the individuals working (e.g., firefighter, lieutenant). SFD's **permit fees** are designed to recover some of the cost of the work associated with ensuring events comply with Seattle's Fire Code (e.g., reviewing permit applications, performing inspections). Fees are set to recover a portion of the costs of the SFD units responsible for special events permitting, and they are designed to recover costs over the course of the biennial budget, not the unique costs of individual events.

When Councilmember González asked us to conduct this audit, part of the impetus was a question about how SFD's practices for billing for Fire Department personnel at special events compares with the City's practices for billing for Seattle Police Department personnel at events. We focused on SFD's service agreements with event promoters, because they are the mechanism through which SFD bills for actual hours SFD personnel spend working at events.

An evaluation of the extent to which SFD's special event permit fees recover the costs of the permitting function could be conducted as a separate audit.

³ In addition to providing specialized staffing at special events, SFD also issues permits to event promoters. These permits establish event conditions (e.g., a sufficient number of exits) to ensure public safety and compliance with the Seattle Fire Code. For example, an event promoter must obtain a permit from SFD's Fire Prevention Division if they are hosting an event that will alter an existing exit configuration or use of a facility. SFD Special Event Permit fees are not designed to cover the costs of SFD personnel providing emergency medical, fire protection, or fire guard services at individual events. We provide additional information about SFD special events permits in Appendix C.

SEATTLE FIRE DEPARTMENT STAFFING COSTS AND COST RECOVERY

Summary

We found that SFD’s service agreements with event promoters recover most of the wages paid to SFD personnel and most of the other direct costs incurred when SFD provides staffing to billable special events (e.g., increased benefit costs). In 2018, SFD recovered about 96 percent of wage and benefit costs for personnel working at billable events.

Opportunities to increase recovery of wage and benefit costs for personnel at special events include billing for the portion of Workers’ Compensation insurance that is associated with special event work, which we estimate at about \$43,000 for billable special events in 2018. Additionally, some events are not charged for all hours worked—we identified about \$28,500 in wages at billable events that were not billed to event promoters.

SFD also does not bill for the significant number of planning and administrative hours spent by both uniformed and civilian personnel before and after events. We identified at least \$180,000 in administrative costs directly related to SFD staffing at EMS billable special events in 2018.

We found that there are no criteria in the Seattle Municipal Code (SMC) that provides guidance to SFD about when to bill event promoters for staffing, and SFD is not fully consistent in the types of events that are billed. We compared the cost recovery methodologies SFD and the Seattle Police Department (SPD) use in their respective contracts with event promoters and found that the two departments achieve comparable levels of cost recovery for many types of events, but there are exceptions. For example, SPD does not charge the Seattle Center for benefit costs, and the large Seattle Center festivals (e.g., Bite of Seattle) and SPD negotiate caps on police staffing charges. Further, SFD achieves a higher degree of cost recovery through its contracts with event promoters than the City achieves for police staffing through the Seattle Special Event Permit Police Department Fee. Finally, we found that SFD has developed good controls for billing special event work; however, we also identified some instances in which those controls were not followed.

Cost Recovery Achieved by SFD’s Service Agreements

Cost Recovery Methodology

SFD’s service agreements are designed to charge event promoters for the actual labor and equipment costs incurred by the department when staffing special events.

Labor: SFD bases labor charges on the number of personnel who work the event, their positions, and the number of hours worked. The contracts specify the hourly rate at which different positions are billed. For example, the hourly rate for a Firefighter is lower than the rate for a Battalion Chief. The hourly rate for each position is multiplied by the number of hours worked by the SFD personnel in that position at the event, with a four-hour minimum per individual. The four-hour minimum charged to event promoters aligns with the minimum amount of overtime guaranteed to firefighters in accordance with their collective bargaining agreement.

Equipment: Costs for department vehicles, such as engines, fireboats, and aid units, are also billed on a time-expended basis. SFD determines an hourly rate for each type of vehicle by breaking down the monthly lease and maintenance costs to an hourly basis and adding an estimated hourly fuel and supply cost.

SFD’s Service Agreements Recover Most Event Costs

SFD’s service agreements recover most of the wage and benefit costs of SFD personnel working at billable special events. We compared the hourly rates set in SFD’s service agreements with the actual overtime rates earned by SFD personnel at billable events, and we found that average actual rates varied only minimally from SFD’s billing rates. Altogether, SFD’s billing rates varied from actual overtime wages earned at billable special events in 2018 by less than one percent.

Moreover, SFD’s billing rates include most benefit costs that are incurred when personnel work overtime (e.g., additional Medicare and retirement contributions), and SFD’s service agreements are designed to charge for all hours worked, including those paid to officers as comp time. In 2018, SFD recovered about 96 percent of wage and benefit costs for personnel working at billable events.

Areas in which SFD could increase cost recovery include charging for Workers’ Compensation insurance costs associated with staffing special events and ensuring all hours worked at events are billed to the event promoters, as we discuss in the following sections of this report.

Worker’s Compensation Insurance Costs

SFD’s hourly rates for personnel working at special events include the cost of overtime (paid at one and a half times the employee’s base hourly rate) and most of the benefit costs the City incurs when employees work overtime (i.e., additional Medicare and Retirement contributions that are based on the employee’s increased earnings). However, SFD is not charging for Workers’ Compensation costs associated with personnel working overtime at special events.

Workers’ Compensation is a type of no-fault insurance that covers medical expenses related to workplace injuries and includes partial wage replacement payments when workers are temporarily unable to return to work. Employers are either self-insured or purchase Workers’ Compensation insurance through the Washington State Department of Labor and Industries. The City is self-insured.

Although the City’s Workers’ Compensation risk exposure increases when personnel work additional hours at special events, SFD has not included a portion of its Workers’ Compensation costs in the rates they charge to event promoters. Including Workers’ Compensation costs would increase SFD’s event rates by \$2.05 per hour per individual, for a total increase in revenues of about \$43,000 in 2018.

Recommendation 1

The Seattle Fire Department should increase its special event billing rates to include the portion of Workers’ Compensation Insurance costs that can be attributed to overtime hours at billable special events.

Some Personnel Hours Are Not Billed to Events

SFD’s special event planning and billing processes are designed to document all personnel assigned to work at special events and to bill event promoters for actual hours worked, and we found that SFD billed for almost all the hours worked at billable special events in 2018.

However, through our discussions with SFD officials and our review of SFD payroll data, we determined that there are some personnel who work at billable events, but their hours were not always charged to event promoters. As we describe below, in some cases these hours were not billed to the event promoter as a result of negotiations between the event promoter and SFD. Other times they were not billed due to insufficient tracking of billable event hours.

Seahawks Games: SFD officials explained to us that the service agreements for Seahawks games at CenturyLink Field have not allowed SFD to charge for a Chief Officer. They explained that, although SFD staffs all Seahawks games with a Chief Officer who maintains a unified command over the multiple groups of SFD

personnel at the games, First & Goal, Inc., has not agreed to pay for this position. First & Goal, Inc., manages CenturyLink Field.

The service agreements for events at similar venues (i.e., University of Washington Husky Stadium and Safeco Field, now T-Mobile Park) include provisions for SFD to charge for the Chief Officer position. In 2018, SFD spent about \$10,800 staffing the Chief Officer position at Seahawks games.

Hempfest: We found that SFD also did not charge Hempfest for a Chief Officer or for logistics support in 2018. Logistics personnel are frequently scheduled on larger events, and they are responsible for transporting and setting up equipment (e.g., vehicles, aid centers, and supplies), resupplying equipment during events (e.g., restocking medic units and aid stations during a large festival or marathon), and then returning equipment to the station after the event. Although SFD's service agreements specify that "the time required for securing and delivering Department apparatus and equipment to the event site shall be included and charged by the Department," in practice logistics hours are not always included in the invoices to event promoters. In 2018, SFD personnel earned a total of almost \$8,400 in overtime wages at Hempfest that was not billed to the event promoters.

Rock and Roll Marathon, Seattle Marathon, and Pearl Jam

Concerts: SFD first billed the Rock and Roll Marathon for event staffing in 2018; however, hours worked by some SFD logistics personnel were not billed. In 2018, about \$3,000 in logistics-related overtime wages were not billed to the event promoter. Similarly, we identified about \$1,200 in logistics support for the 2018 Seattle Marathon that was not billed, and about \$530 that was not billed to Safeco Field for fire guard services at two Pearl Jam concerts in 2018.

Stadium Restocking: SFD schedules firefighters to restock the large stadiums (e.g., CenturyLink Field) with supplies throughout the season. These hours are not charged under the service agreements with stadium managers. We estimate that about \$4,450 was earned by SFD personnel resupplying the stadiums in 2018.

Although the total amount of overtime wages earned but not billed for the reasons described in this section is relatively small, totaling just about \$28,500 in 2018, these are all costs SFD would not have incurred without staffing billable special events.

Moreover, these are the unbilled costs that we identified with limited testing of SFD's payroll data. SFD tracks most hours worked at special events with an activity code that indicates whether the hours are billable, and nonbillable hours are usually tracked to an activity

code for a specific event, such as the Torchlight Parade, so that SFD can monitor the overtime wages associated with nonbillable work. However, we found that SFD has two general nonbillable event activity codes that do not specify the event at which the individual worked, and some of the hours tracked to those codes in 2018 were for billable events, such as the Rock and Roll Marathon, as we describe above. Because we conducted only limited testing of the over 600 hours of overtime hours tracked to SFD’s general nonbillable event categories in 2018, the total impact of the issues we identified, estimated at \$28,500, may be understated.

SFD officials reported to us that they are working to ensure all hours spent working at billable events are billed to event promoters. SFD is currently in negotiations with First & Goal, Inc., for the 2019 contract, and is also working to ensure all logistics hours are billed to event promoters.

We support SFD’s efforts to recover all wage costs for billable events, and we recommend that SFD (a) improve its tracking of billable hours to ensure all billable costs are charged to event promoters and (b) continue working with First & Goal, Inc., to ensure all hours spent working at CenturyLink field are billed appropriately.

We also recommend, in Recommendation 7 below, that SFD, the Seattle City Council, and the Seattle Mayor’s Office should work together to develop objective criteria for when SFD should bill event promoters for SFD personnel working at special events.

Recommendation 2

The Seattle Fire Department should improve its tracking of billable hours to ensure all personnel who work at billable special events are included in service agreements with the event promoters and all hours worked are billed.

Recommendation 3

The Seattle Fire Department (SFD) should continue working with First & Goal, Inc., and the Mayor’s Office as needed, to ensure all hours worked by SFD personnel at Seahawks games are billed appropriately.

Event Planning and Administration Costs Are Not Included in Rates Charges to Event Promoters

Multiple SFD personnel are involved in planning, scheduling, and managing staffing at special events, and SFD’s billing rates do not include the costs of this event planning and administration time.

SFD personnel involved in administering special events range from the Deputy Chiefs who work closely with event promoters to develop staffing plans for the City’s largest events (e.g., the Rock and Roll Marathon and Seafair) to multiple uniformed personnel who communicate regularly with event promoters to understand event

staffing needs, to civilian administrative staff members in each division who review, track, and manage the many documents involved with special events (e.g., service agreements, overtime forms, and event service records, which summarize the actual hours worked by all individuals assigned to an event).

We did not attempt to document all the administrative time spent by SFD personnel planning and managing special events, but we did learn of the following examples during the audit. We provide estimated cost information when it was readily available.

- **Emergency Medical Services (EMS) Division:** EMS has two full time administrative staff members who dedicate all or most of their time to supporting special events. These individuals assist with service agreement preparation, review overtime and event staffing forms, and prepare the document packets that are used to invoice event promoters. SFD officials estimated for us that 100 percent of one individual's time and 80 percent of the other's time is spent supporting events. We estimate the annual cost of this staffing to be about \$158,000 in salaries and benefits.

Moreover, the EMS unit has multiple uniformed personnel earning overtime for scheduling personnel to work at events. In 2018, the total cost of overtime wages earned by EMS event schedulers was about \$22,000. This does not include any time spent by SFD's "Staff 10" personnel, who also often schedule off shift staffing for events.

Finally, the EMS Lieutenant responsible for special events estimated for us that he often spends about 50 percent of his time on event-related work.

- **Fire Protection Services (FPS) Division:** FPS estimated for us that individual special events frequently require two to four hours of administrative time to prepare contracts, review overtime forms, and communicate with the multiple involved parties. In addition, the FPS Deputy Chief estimated that planning activities for larger events can often require a total of 10 to 20 hours from upper level uniformed officers (e.g., lieutenants, captains, and deputy chiefs) who plan event staffing.

SFD officials emphasized to us that there are advantages to having SFD personnel working at special events that may mitigate some of the costs of administrative support. For example, in an emergency there are efficiencies to having Emergency Medical Services personnel already onsite at an event rather than having to respond to a 911 call.

For this reason, decisions about whether to bill for administrative support will require weighing multiple considerations. Nonetheless, given the significant cost of this support, some of which is almost solely dedicated to facilitating billable special events, we recommend SFD work with the Mayor’s Office and the Seattle City Council to determine whether some administrative costs should be included in SFD’s special events billing rates.

Recommendation 4

The Seattle Fire Department should document all significant administrative costs associated with staffing billable special events, work with the Mayor’s Office and the Seattle City Council to determine the appropriate degree of recovery for these costs, and update its service agreements with event promoters accordingly.

Billing Rates for Equipment

SFD bills event promoters for the use of several different types of equipment, such as fire engines, ladder trucks, fireboats, and medic units. SFD determines the hourly billing rate for these vehicles by dividing the vehicle’s monthly lease and maintenance costs by the number of hours in a month and then adding an estimate of hourly fuel and supply costs.

We support SFD’s attempt to recover the costs of equipment usage at special events, but charges based on mileage or hours of use may more accurately capture actual costs.

Moreover, we found that SFD does not charge for smaller vehicles, such as bikes and gators (specialized golf carts). SFD officials emphasized to us that, although bikes are used primarily to provide EMS services to special events, they are used heavily for large Citywide events, such as Seafair, that currently are not billable. If SFD does begin to recover some of the costs of staffing large Citywide events (see Recommendation 7), it should consider billing for the use of these smaller vehicles at events.

Recommendation 5

The Seattle Fire Department should examine the current equipment billing rates and determine whether another basis, such as mileage, would more accurately capture actual costs. As part of this analysis, the Department should also evaluate the benefits of charging for smaller equipment, such as bikes and gators.

SFD Billing Controls and Practices

SFD Billing Controls Are Not Always Followed

Although it was not the focus of this audit, we also conducted a high-level review of SFD's controls and practices for invoicing for staffing at special events. Our review consisted of ensuring all 2018 billable events had been invoiced and testing a sample of invoices for accuracy. We were able to verify that SFD had invoiced event promoters for all 2018 billable events.

In our testing, we examined 35 invoices to seven different event promoters to determine whether the invoices were supported with evidence of hours worked by SFD personnel. In some cases, we also tested whether the staffing information in the invoices matched payroll data and SFD event planning documents.

In general, we found that SFD has developed strong controls to ensure invoices to event promoters are accurate and include only those hours worked at events. These controls include detailed staffing rosters (called Event Service Records) that are signed by the event promoter and paper overtime approval forms that are signed by the SFD event lead. Both the Event Service Records and the overtime forms are finalized at the event to help ensure accuracy. Then, before invoicing the event promoter, both SFD and Department of Finance and Administrative Services personnel review the event documents for completeness and consistency.

These are good controls to help ensure event invoices are accurate. However, we identified a few cases in which these procedures were not followed. For example, we identified instances in which logistics and fire guard hours worked at billable events but were not included on the Event Service Records and were not billed to the event promoters.

Additionally, we found that SFD personnel do not always ensure Event Summary Records are signed by the event promoter. In our review of 35 Event Service Records from 2018, we found that five (or 14 percent) had not been signed by the event promoter. These event services records were associated with two different events and were for EMS and FPS services.

We reviewed a small sample of event documents, and we chose our sample judgmentally to ensure we reviewed records for different types of events and for different SFD event services. For these reasons, the results of our testing cannot be projected to the entire population of 2018 billable events. Nonetheless, our results indicate that SFD needs to strengthen its billing practices to ensure all hours worked are billed (see Recommendation 2) and all hours billed can be supported with signed Event Summary Records.

Recommendation 6

The Seattle Fire Department should strengthen its current billing practices to ensure Event Summary Records are signed by event promoters, or their representative, at the end of every event.

Billable and Nonbillable Events – Fire and Police Practices

**Ordinance 124860
Established Criteria for
Billing for Police
Staffing at Some
Events**

Cost recovery for **Seattle Police Department** staffing at many special events is established in the City’s Special Event Ordinance, Ordinance 124860 (SMC 15.52), which the Seattle City Council passed in 2015. Ordinance 124860 created a new fee for police staffing at permitted special events and specified which types of events should be charged for police staffing.

As specified by Ordinance 124860, permitted special events are charged for police staffing according to the following criteria:

- **Free Speech, Mixed Free Speech, Parades, and Community** events are not charged for police staffing.
- **Commercial and Athletic** (e.g., marathons and bike races) events are charged at the rate of \$67 per hour per officer.
- **Citywide** events are charged for police services at a rate that is negotiated with each event annually. Citywide events include the Fremont Solstice Parade, My Macy’s Holiday Parade, Seafair Weekend (hydroplane races and Blue Angels show), Seafair Torchlight Parade, and Seafair Summer Fourth on Lake Union.⁴

Ordinance 124860 does not apply to events at the Seattle Center or in the City’s stadiums, or to the smaller events that occur in private venues. For these events, SPD negotiates a contract (usually a Memorandum of Understanding [MOU], which is a type of contract similar to SFD’s service agreements) that includes provisions for recovering some portion of SPD’s costs when officers work at events.

**Ordinance 124860
Does Not Provide
Criteria on Whether
SFD Should Bill for
Event Staffing**

Cost recovery for SFD staffing at special events also is not addressed in Ordinance 124860. However, SFD reported to us that in the past they have attempted to follow its guidance on whether to bill events for staffing costs, with the exception that SFD has not negotiated for cost recovery at Citywide events.

In 2018, SFD did not bill for staffing at Citywide events and generally did not bill for staffing at Free Speech, Mixed Free Speech,

⁴ The ordinance did not set police fees for events at Seattle Center, the city’s large stadiums, public schools, and smaller private venues. For police staffing at these types of events, event promoters contract directly with SPD. For more information about charges for police staffing at special events, see our 2017 [Special Events - Police Staffing and Cost Recovery](#) audit. We also discuss billing for police services more in the sections below.

Community, and Parade events. However, SFD was not completely consistent in its practices.

For example, in 2018:

- SFD **did bill** two Free Speech and Mixed Free Speech events, the Women’s March and Hempfest, and three Community events, the University District Street Fair, the Fremont Solstice Fair, and Fremont Oktoberfest. SFD explained that it is their practice to bill for personnel when event promoters contact SFD and ask to arrange staffing, as was the case with these events. In total, SFD billed these four events about \$29,700 in 2018.
- SFD **did not bill** for staffing at two events that were not Citywide, Free Speech, or Community (i.e., the Special Olympics and New Year’s at the Needle). Overtime wages for these events in 2018 totaled about \$30,200.

Moreover, SFD currently achieves no cost recovery for Citywide events. As established by Ordinance 124860, Citywide events pay a negotiated fee for police services, but there is no provision for fire department services. Our 2017 [Special Events - Police Staffing and Cost Recovery](#) audit determined that cost recovery for police services at Citywide events was low – in 2016, cost recovery averaged 3.9 percent of the \$1.32 million in police wages worked at Citywide events. Our audit recommended that the City Council and the Special Events Office consider establishing criteria for the fees for police services at Citywide special events. Similarly, the City Council may also wish to establish criteria for charging for SFD staffing at Citywide events. Although SFD does not provide staffing to all Citywide events, it spends considerable resources staffing the following events:

Exhibit 7: SFD Wages at Citywide Events, 2018

Citywide Event:	2018 Overtime Wages:
Seafair Hydros Weekend	\$167,767
Seafair Torchlight Parade	\$14,786
Seafair Summer Fourth	\$27,676
Fremont Solstice Parade	\$3,606

Source: Office of City Auditor analysis of SFD payroll data.

SFD management reported to us that they are attempting to negotiate for some recovery of staffing costs at the Seafair Hydros Weekend in 2019; however, they have not yet been successful in including cost recovery in the event’s service agreement.

Without formal guidance, such as criteria established by Ordinance 124860 for police services fees, SFD has no official criteria to use in decisions about whether to bill events for fire department staffing. In practice, SFD is not entirely consistent in its decisions about whether to bill for staffing at special events, and SFD currently achieves no cost recovery for staffing at large Citywide events.

Recommendation 7

The Seattle Fire Department (SFD), the Seattle City Council, and the Seattle Mayor’s Office should work together to develop objective criteria for when SFD should bill event promoters for SFD personnel working at special events, including Citywide events, and the degree of cost recovery that should be achieved.

Cost Recovery Achieved by Police and Fire Department Contracts and Seattle Special Event Permit Police Department Fees

We compared the degree of cost recovery achieved by SFD’s and the Seattle Police Department’s (SPD) contracts for staffing special events. We also included in our comparison the police fees charged to events that obtain a Seattle Special Event Permit from the Special Events Committee. Our descriptions of cost recovery achieved by SPD contracts and Seattle Special Event Permits are based on research we conducted during our 2017 [Special Events - Police Staffing and Cost Recovery](#) audit and recent discussions with officials from SPD and the Special Events Office.

One significant change from the time of our 2017 audit is that SPD is now charging more event promoters (e.g., the City’s professional sports stadiums for Mariners and Seahawks game) for most of the employer-paid benefit costs that are incurred when SPD personnel work overtime at special events. Similarly to SFD, SPD does not charge for the cost of Workers’ Compensation insurance.

As can be seen in Exhibit 8, for billable events SFD and SPD are achieving comparable levels of cost recovery through their respective contracts with event promoters for many types of events, but there are exceptions. For example, SPD does not charge the Seattle Center for benefit costs, and the large Seattle Center festivals (e.g., Bite of Seattle) and SPD negotiate caps on police staffing charges. SFD also achieves a higher degree of cost recovery for event staffing through their contracts than the City achieves for police staffing through the Seattle Special Event Permit Police Department Fee.

Exhibit 8: Summary of Methods for Recovering Public Safety Staffing at Special Events

DOES THE METHOD RECOVER:	SEATTLE SPECIAL EVENT PERMIT POLICE DEPARTMENT FEE	SPD CONTRACT/MEMORANDUM OF UNDERSTANDING	SFD SERVICE AGREEMENT
ACTUAL WAGES?	No. Commercial and Athletic event pay a flat rate of \$67/hour for police staffing, which is lower than average SPD overtime wages. Hours are estimated and billed before the event. Community, Free Speech, and Mixed Free Speech events do not pay for police staffing. Citywide Events pay a negotiated rate for police staffing.	Yes and no. Professional sporting events and smaller/private events are billed for actual wages earned at the event. Most Seattle Center events pay a flat rate for actual hours worked (in 2018, the rate was \$73/ hour), and the large Seattle Center festivals (e.g., Bite of Seattle) negotiate caps with SPD on police staffing charges. In 2016, cost recovery of SPD wages averaged 30 percent for the Bite of Seattle, Bumbershoot, and Folklife festivals.	Yes. SFD charges all event promoters who pay for services a flat hourly rate based on the positions of the personnel at the event. We compared SFD’s billing rates with actual rates earned by personnel at events in 2018 and found them to vary only minimally from each other.
BENEFITS AND OTHER WAGE-RELATED COSTS?	No. Permit fees for police staffing do not include benefits and other wage-related costs.	Yes and no. Professional sporting events and smaller/private events are billed for most police benefit costs. Seattle Center events and festivals are not billed for benefits.	Yes. Most SFD personnel benefit costs are recovered. The exception is the cost of Workers’ Compensation insurance (see Recommendation 1 in this report).
ACTUAL HOURS WORKED AT THE EVENT?	No. Hours billed for police staffing are based on estimates and do not include all pre- and post-event hours. Additionally, events are charged a two-hour minimum per SPD officer, even though officers earn a minimum of three hours for event work.	Yes and no. Professional sporting events, smaller/private events, and most Seattle Center events are billed for actual hours. The large Seattle Center festivals negotiate caps with SPD on police staffing charges. In 2016, cost recovery of SPD wages averaged 30 percent at the Bite of Seattle, Bumbershoot, and Folklife festivals.	Yes, except for those SFD personnel who are not always included in event staffing billing, such as logistics personnel (see Recommendations 2 and 3 of this report).
VEHICLE AND EQUIPMENT COSTS?	No. Permit fees for police staffing do not include vehicle or equipment costs.	Yes and no. Some smaller/private events are billed for police vehicle and equipment costs; other events are not.	Yes. See page 13 and Recommendation 5 of this report for a discussion of SFD’s method for recovering equipment costs.
ADMINISTRATIVE AND PLANNING HOURS?	No. Permit fees for police staffing do not include charges for administrative or planning hours.	No. Events are not charged for SPD administrative and planning hours.	No. Events are not charged for SFD administrative and planning hours (see Recommendation 4 of this report).

OBJECTIVES, SCOPE, AND METHODOLOGY

Objectives

This audit examined cost recovery achieved by the Seattle Fire Department (SFD) through service agreements with special event promoters for Emergency Medical Services, Fire Protection Services, and Fire Guard Services.

In conducting this audit, we focused on the following questions:

- What are the actual costs to the City of SFD personnel working at special events, and how much of these costs do SFD's service agreements recover?
- Do all events pay for staffing? If not, what criteria does SFD use to determine whether to bill for staffing?
- How does the cost recovery achieved by SFD's service agreements compare to that achieved by the City when billing for Seattle Police Department (SPD) staffing at events? Does SFD bill for the same types of events as SPD, and do both entities achieve the same degree of cost recovery?

We also conducted limited testing of whether SFD's invoicing practices capture all hours worked at events.

Scope

The audit focused on SFD's special event service agreements in 2018. The audit also provided general trend data on the number of special events and number of hours worked by SFD personnel at events for the three-year period between 2016 and 2018.

Methodology

We conducted our audit between February and June 2019. We based our conclusions on the following audit work:

- We interviewed SFD personnel responsible for contracting with special events promoters and managing the multitude of requirements related to staffing special events with SFD personnel and equipment. The individuals we interviewed included SFD's Finance Director, the Deputy Chief of the Operations Division, the Deputy Chief of the Emergency Management Services Division, the Acting Captain of the Special Hazards Team, the Captain of the Special Events Unit in the Fire Prevention Division, SFD's payroll supervisor, and administrative personnel who manage and facilitate special event-related work.

- We reviewed SFD’s special events-related policies and procedures, process flow descriptions, and other documentation, including collective bargaining agreements.
- We analyzed and summarized SFD payroll data from 2016 through 2018.
- We reviewed many of the service agreements between SFD and event promoters, and we analyzed SFD service agreement logs from 2016 through 2018.
- We interviewed the Department of Finance and Administrative Services personnel who bill event promoters for SFD staffing at special events, and we reviewed a judgmental sample of the invoices and supporting documentation for 17 special events in 2018.
- We analyzed SFD’s methodology for determining and recovering event-related costs in its service agreements with event promoters, and we researched the total cost of providing services at special events, including employee benefits, and the cost of SFD personnel providing administrative support related to the planning and scheduling of special events.
- We also interviewed personnel from the City’s Special Events Office, the Mayor’s Office, and the Seattle Police Department to update our understanding of how the City recovers the costs of police staffing at special events.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We tested a small sample of invoices to event promoters to determine whether promoters were billed for all hours SFD personnel worked at their events. The results of our audit test work cannot be projected to the population of all special events staffed by SFD, as we did not select a random sample. Rather, we selected a judgmental sample to ensure we reviewed invoices for events that were staffed by multiple SFD divisions and to ensure that our sample included different kinds of events (e.g., festivals, professional sports games, and concerts).

APPENDIX A

Department Response



July 15, 2019

David G. Jones, City Auditor
City of Seattle – Office of City Auditor

RE: SFD Formal Response – Special Event Cost Recovery Audit

Dear David Jones,

Staff from the Seattle Office of City Auditor was asked to examine the extent to which the SFD recovers the cost of special event staffing through its contracts with event promoters. The Fire Department found the audit to be conducted professionally and objectively. There was good communication from the beginning through the end of the audit. The scope and methodology of review was explained and executed. There was collaboration throughout the process to ensure the relevant information was compiled for review, analysis and reported on accurately.

The Fire Department generally concurs with the findings and recommendations. Our policy and practice has been to collect revenues that cover the direct overtime and benefit costs associated with staffing at the billable special events. This is being accomplished for the most part. We also recognize there are opportunities to increase the fees to recover other associated costs, such as workers' compensation and planning/administrative services. There needs to be continued discussion with the program and policy-makers to determine the appropriate cost recovery levels. We have a partnership with the event promoters/venues to pre-position resources on site to timely respond to emergency medical and fire incidents without having to degrade services elsewhere in the City. We need to find the balance that maintains the partnership for delivering public safety services.

Recommendation 1: *The Seattle Fire Department should increase its special event billing rates to include the portion of Workers' Compensation Insurance costs that can be attributed to overtime hours at billable special events.*

We agree there are opportunities to increase the billing rates but there should be further discussion to establish a policy that clearly identifies the cost recovery items and level. Impacts associated with rate changes need to be assessed so that unintended consequences are avoided.

Recommendation 2: *SFD should improve its tracking of billable hours to ensure all personnel who work at billable special events are included in service agreements with the event promoters and all hours worked are billed.*

The department has established internal controls that ensure that members hired on overtime to work at special events is recorded and billed but there have been isolated situations in which the practice was not followed. Yes, we will continue to monitor and update policies and procedures to ensure all reimbursable activities are recorded and billed.

Recommendation 3: *SFD should continue working with First & Goal, Inc., and the Mayor's Office as needed, to ensure all hours worked by SFD personnel at Seahawks games are billed appropriately.*

We will continue to negotiate with First & Goal, Inc. and all venues/event promoters to ensure all reimbursable hours are billed accordingly. This can be aided by legislation or some policy document that establishes criteria for what is a billable event and what items are to be billed.

Recommendation 4: *The Seattle Fire Department should document all significant administrative costs associated with staffing billable special events, work with the Mayor's Office and the Seattle City Council to determine the appropriate degree of recovery for these costs, and update its service agreements with event promoters accordingly.*

Again, we believe there should be further discussion to establish a policy that clearly identifies the cost recovery items and level. Impacts associated with rate changes need to be assessed so that unintended consequences are avoided.

After the policy decision is made regarding the cost recovery items and level, we will update the service agreements accordingly. We will develop the necessary processes to ensure documentation of the applicable costs.

Recommendation 5: *The Seattle Fire Department should examine the current equipment billing rates and determine whether another basis, such as mileage, would more accurately capture costs. As part of this analysis, SFD should also evaluate the benefits of charging for smaller equipment, such as bikes and gators.*

The department is open to other methods for establishing equipment billing rates. The current method brings in revenues for the major equipment items that are located on site at these events. Considerations can be made to charge for smaller equipment items such as bikes and gators.

Recommendation 6: *The Seattle Fire Department should strengthen its current billing processes to ensure Event Summary Records are signed by event promoters, or their representative, at the end of every event.*

Yes, we will emphasize the importance of having the ESRs signed by event promoters, or their representative, at the end of every event.

Recommendation 7: *The Seattle Fire Department, the Seattle City Council, and the Seattle Mayor's Office should work together to develop objective criteria for when SFD should bill event promoters for SFD personnel working at special events, including Citywide events, and the degree of cost recovery that should be achieved.*

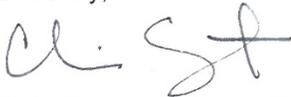
Yes, we strongly concur.

We have been notified by Chris Swenson, Seattle Special Events Committee Chair, that there is a Special Events Assessment and Planning Project to examine and advance the City of Seattle's efforts to support and coordinate major event activity, including cultural events, festival, parade, athletic, and other large public and private events, with the following objectives:

- Engage critical stakeholders for input and consensus building
- Articulate long-term vision and objectives for special events in Seattle
- Assess current capacity and efficacy of internal policy, procedures, and systems
- Establish plans for adjusting and advancing City efforts surrounding special events immediately (2020) and within the coming years

Between now and August, the work group will be reviewing the special event program, including the existing policy, process, funding, prioritization, and capacity across City departments.

Sincerely,



Chris Santos, Director of Finance
Seattle Fire Department

APPENDIX B

List of Recommendations

Recommendation 1: The Seattle Fire Department should increase its special event billing rates to include the portion of Workers' Compensation Insurance costs that can be attributed to overtime hours at billable special events.

Recommendation 2: The Seattle Fire Department should improve its tracking of billable hours to ensure all personnel who work at billable special events are included in service agreements with the event promoters and all hours worked are billed.

Recommendation 3: The Seattle Fire Department (SFD) should continue working with First & Goal, Inc., and the Mayor's Office as needed, to ensure all hours worked by SFD personnel at Seahawks games are billed appropriately.

Recommendation 4: The Seattle Fire Department should document all significant administrative costs associated with staffing billable special events, work with the Mayor's Office and the Seattle City Council to determine the appropriate degree of recovery for these costs, and update its service agreements with event promoters accordingly.

Recommendation 5: The Seattle Fire Department should examine the current equipment billing rates and determine whether another basis, such as mileage, would more accurately capture actual costs. As part of this analysis, the Department should also evaluate the benefits of charging for smaller equipment, such as bikes and gators.

Recommendation 6: The Seattle Fire Department should strengthen its current billing processes to ensure Event Summary Records are signed by event promoters, or their representative, at the end of every event.

Recommendation 7: The Seattle Fire Department (SFD), the Seattle City Council, and the Seattle Mayor's Office should work together to develop objective criteria for when SFD should bill event promoters for SFD personnel working at special events, including Citywide events, and the degree of cost recovery that should be achieved.

APPENDIX C

Overview of Seattle Fire Department and Seattle Office of Special Events Permits

SFD Fire Prevention Division Permits

In addition to providing specialized staffing at special events, SFD also issues permits to event promoters. These permits establish event conditions (e.g., sufficient number of event staff or exits) to ensure public safety at large public events. For example, an event promoter must obtain a permit from **SFD's Fire Prevention Division** (previously called the Fire Marshal's Office) if they are hosting an indoor exhibit or fair, an outdoor exhibit or fair expected to have an attendance of over 500 people, or any event that will alter an existing exit configuration or use of a facility in any way. Additional permits are required for the use of candles or open flames, firework displays, and other scenarios.

SFD Special Event Permit fees are designed to recover a portion of the cost of fire prevention inspections and the additional work associated with ensuring events are safe and in compliance with Seattle's Fire Code. SFD's Special Event Permit fees are set in Section 22.602.045 B of the Seattle Municipal Code and are updated every two years during the City's biennial budget process.

SFD Special Event Permit fees are not designed to cover the costs of SFD personnel providing emergency medical, fire protection, or fire guard services at individual events.⁵

Seattle Special Events Permits

Many special events must also obtain a permit from the **Seattle Special Events Office**. Events held in parks or city-owned facilities, at other public places, or on private property that meet certain criteria (e.g., will include the sale of alcohol, will close a street or sidewalk, or will have a substantial impact on the surrounding area), require a Seattle Special Events Permit and are governed by the City's Special Events Ordinance 124860 (SMC 15.52).

In some cases, obtaining a Seattle Special Events Permit means that an event promoter will not also have to obtain an SFD Fire Prevention Permit, but many events require both types of permits. Additionally, some events receive a permit, from either the Seattle Special Events Office or the SFD Fire Prevention Division, with the condition that the promoter also obtain emergency medical, fire protection, and/or fire guard services.

⁵ Some event promoters require multiple Fire Prevention Division inspections throughout the year, such as event promoters that frequently host fireworks displays (e.g., Mariners' home games). In these cases, the Fire Prevention Division develops a service agreement with the event promoter for regular inspections.

Seattle Special Events Permit fees are not designed to recover the cost of SFD personnel working at events. Further, these permit fees also do not recover the cost of SFD Fire Prevention personnel who serve on the Special Event Committee, review Seattle Special Event Permit applications, and work with event promoters who need only a Seattle Special Event Permit and not an SFD Fire Prevention Permit.

APPENDIX D

Seattle Office of City Auditor Mission, Background, and Quality Assurance

Our Mission:

To help the City of Seattle achieve honest, efficient management and full accountability throughout City government. We serve the public interest by providing the City Council, Mayor, and City department heads with accurate information, unbiased analysis, and objective recommendations on how best to use public resources in support of the well-being of Seattle residents.

Background:

Seattle voters established our office by a 1991 amendment to the City Charter. The office is an independent department within the legislative branch of City government. The City Auditor reports to the City Council, and has a four-year term to ensure her/his independence in deciding what work the office should perform and reporting the results of this work. The Office of City Auditor conducts performance audits and non-audit projects covering City of Seattle programs, departments, grants, and contracts. The City Auditor's goal is to ensure that the City of Seattle is run as effectively, efficiently, and equitably as possible in compliance with applicable laws and regulations.

How We Ensure Quality:

The office's work is performed in accordance with the Government Auditing Standards issued by the Comptroller General of the United States. These standards provide guidelines for audit planning, fieldwork, quality control systems, staff training, and reporting of results. In addition, the standards require that external auditors periodically review our office's policies, procedures, and activities to ensure that we adhere to these professional standards.

Seattle Office of City Auditor
700 Fifth Avenue, Suite 2410
Seattle WA 98124-4729
Ph: 206-233-3801
www.seattle.gov/cityauditor