

Department: Nondepartmental **Program Contact:** Jennifer McGuirk
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Proposed
Related Programs:
Program Characteristics:

Executive Summary

The Auditor is elected by voters countywide and answers to the people who live in Multnomah County. The mission of the Auditor's Office is to ensure that County government is efficient, effective, equitable, transparent, and fully accountable to all who live in our county. To meet this mission, we conduct performance audits and special studies that provide accountability to the public and help to improve Multnomah County programs, services, and operations.

Program Summary

County Charter requires the County Auditor to perform duties including conducting performance audits of all County operations and financial affairs, as well as studies intended to measure or improve the performance of county efforts.

The Auditor prioritizes auditing County programs that directly impact people's health and safety. Audits involve hundreds of hours of work, including research, interviews, onsite observations, and data analysis. Audit work includes an intense fact-checking process. Based on sufficient, appropriate evidence, we arrive at logical conclusions. We acknowledge the good work taking place in County programs and identify impediments to the County's mission to help people. We provide meaningful recommendations to County leaders so they can take actions to improve government for the benefit of their constituents, including County employees and the vulnerable people who receive County services.

The Office also operates the Good Government Hotline, providing an avenue for employees and the public to report fraud, waste or abuse, harassment and discrimination, and potential privacy/HIPAA violations. And, per County Code, the Auditor's Office provides technical and clerical support to the Audit Committee, which is a liaison to the Board of County Commissioners, the external auditor, and management for the external financial audits required under Oregon law.

Our program has recurring requirements, including the following to take place in FY 2020.

- 1) Peer review: Charter requires the Office to carry out audits in accordance with generally accepted government auditing standards and these standards require the Office to be reviewed by a committee of its peers. These peer reviews are required every three years to ensure we meet audit standards; our last review was in 2017.
- 2) Salary Commission: County Charter requires the Auditor to appoint a Salary Commission by January 1 each even year. This Commission sets the salaries for the Chair, Commissioners, Sheriff, and the District Attorney's supplement. (Under the Charter, the Auditor's salary is set at 80% of the salary of a Circuit Court Judge.)

All of our reports and audit schedule are at: <https://multco.us/auditor>.

Performance Measures

Measure Type	Primary Measure	FY18 Actual	FY19 Purchased	FY19 Estimate	FY20 Offer
Output	Number of reports issued (Audit Reports + special studies and annual reports)	10	8+2	7+3	5+2
Outcome	Recommendation implementation rate - within 5 years (implemented or in progress)	92%	92%	94%	92%

Performance Measures Descriptions

The output measure includes reports on audits, special studies, and traditional annual reports on the Good Government Hotline and implementation of audit recommendations. The output measure is reduced due to the 3% budget constraint which translates to a loss of 0.30 FTE. This reduces the number of audits the office can complete in the fiscal year. The outcome measure reports the percentage of audit recommendations that are implemented or in-progress over a rolling five-year period.

Legal / Contractual Obligation

County Charter 8.10 states, "The auditor shall conduct performance audits of all county operations and financial affairs and make reports thereof to the board of county commissioners according to generally accepted government auditing standards. The auditor may also conduct studies intended to measure or improve the performance of county efforts. Government auditing standards outline our practices, including ongoing training and peer reviews; we will be peer reviewed this year. Other Charter duties include the Salary Commission and redistricting after the census every ten years. The County Code establishes the Audit Committee and our work in supporting that function and contract.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2019	2019	2020	2020
Personnel	\$1,362,911	\$0	\$1,398,401	\$0
Contractual Services	\$158,000	\$0	\$168,000	\$0
Materials & Supplies	\$29,458	\$0	\$34,491	\$0
Internal Services	\$187,431	\$0	\$197,338	\$0
Total GF/non-GF	\$1,737,800	\$0	\$1,798,230	\$0
Program Total:	\$1,737,800		\$1,798,230	
Program FTE	8.58	0.00	8.29	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

Significant Program Changes

Last Year this program was: FY 2019: 10005-19 Auditor's Office

Approximately 98% of the budget is essentially fixed (Personnel, External Audit Contract, Internal Services), which makes it difficult to reach targeted budget decreases.