



Jennifer McGuirk Multnomah County Auditor

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Date: November 30, 2020

To: Deborah Kafoury, Multnomah County Chair
Mike Reese, Multnomah County Sheriff
Mike Schmidt, Multnomah County District Attorney

From: Jennifer McGuirk, Multnomah County Auditor *JM*

RE: Second phase of audit of county's response to COVID-19 pandemic

Dear Chair Kafoury, Sheriff Reese, and District Attorney Schmidt,

My office's audit of the county's response to the COVID-19 pandemic is taking place in phases. I'm writing to let you know that we are starting the second phase of our work. In this phase, we will complete our analysis of the survey we sent to all county employees this fall. We will also conduct audit work focused on cost recovery and contact tracing.

With regard to our cost recovery work, where feasible my staff will take care not to duplicate financial audit work conducted by the county's external financial auditor, Moss Adams. While some of our work will include allowable cost testing, our focus will be to perform in-depth analysis on the impact of pandemic-related expenses to county operations. I anticipate our work will include:

- Determining how the county has been spending resources
- The extent to which resources have been distributed in alignment with the county's commitment to leading with race and other equity considerations
- Additional costs the pandemic has created (reimbursable and non-reimbursable)
- If possible, what long-term cost impacts may exist for departments

Our intent is to provide transparency on the funding and spending during the pandemic.

For our work examining contact tracing, my staff will focus on:

- Describing the county's efforts to increase staffing related to contact tracing
- How successful the county was at connecting with Black, Indigenous, and People of Color communities

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- What these efforts indicate about any future work related to vaccine distribution.

We recognize that the county's contact tracing work has involved efforts to overcome existing mistrust of government, and strive to approach the topic in a way that is sensitive to history and to the county's efforts to build trust with historically marginalized populations. We will strive to conduct our audit work in ways that minimize any impact on contact tracing operations.

My team and I have appreciated your staff members' helpfulness and cooperation during the first phase of the audit, and are confident that will continue into this next phase.

Please let me know if you have any questions or concerns.

CC: Sharon Meieran, Commissioner, District 1
Susheela Jayapal, Commissioner, District 2
Jessica Vega Pederson, Commissioner, District 3
Lori Stegmann, Commissioner, District 4
Peggy Brey, Interim County Chief Operating Officer
Eric Arellano, County Chief Financial Officer