

Department:

Program #10005A - Auditor's Office

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. This is a significant task, as the county includes a wide range of programs and services.

Guided by a commitment to equity, 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. Auditors use an equity lens tool in every step of the work, from audit planning through the development of recommendations. For example, our audit process includes identifying community groups affected by an audit, engaging thoughtfully with those groups, and providing meaningful acknowledgment to them about how their knowledge and experiences shaped audit objectives, findings, and/or recommendations. A volunteer Community Advisory Committee that includes BIPOC and LGBTQ+ members provides guidance to the Auditor on the annual audit plan, community engagement, and work to integrate diversity, equity, and inclusion into audits.

Audit work includes a comprehensive 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 achieving the County's mission to help people. We develop recommendations that are meaningful to community members, provide county leaders with information to help build policies that support racial equity and other forms of equity, and support continuous improvement.

Since 2007, the Office has operated the Good Government Hotline for employees and the public to report potential fraud, waste, or abuse. 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, management, and the external auditor for the external financial audits required under Oregon law. All of our reports and audit schedule are online.

Performance Measures								
Measure Type	Primary Measure	FY21 Actual	FY22 Budgeted	FY22 Estimate	FY23 Offer			
Output	Number of audit reports and special studies issued.	3	3	3	3			
Outcome	For reports with recommendations, percent with at least one rec. focused on supporting racial equity.	N/A	100%	100%	100%			
Output	Number of special studies & special reports issued.	3	2	3	2			
Outcome	Recommendations in progress or implemented at time of evaluation.	92%	94%	90%	90%			

Performance Measures Descriptions

The first output measure includes reports on audits, special studies, and annual reports on the Good Government Hotline and the Auditor's Office's work. The second output measure ensures that audit reports will consider and support equity. The outcome measure reports on audit recommendations that the Office finds to be in progress or implemented.

5/2/2022

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 [GAGAS]. The auditor may also conduct studies intended to measure or improve the performance of county efforts." GAGAS include continuing education requirements and regular external reviews. Charter requires the Auditor to appoint the Salary Commission and apportion Commission districts. County Code created the Auditor's role to support the Audit Committee.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2022	2022	2023	2023
Personnel	\$1,503,487	\$0	\$1,552,287	\$0
Contractual Services	\$176,330	\$0	\$183,390	\$0
Materials & Supplies	\$38,138	\$0	\$70,006	\$0
Internal Services	\$159,745	\$0	\$165,757	\$0
Total GF/non-GF	\$1,877,700	\$0	\$1,971,440	\$0
Program Total:	\$1,877,700		\$1,971,440	
Program FTE	8.84	0.00	9.00	0.00

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

Explanation of Revenues

Significant Program Changes

Last Year this program was: FY 2022: 10005 Auditor's Office

In FY 2023 this program offer is increased by 0.16 FTE; 0.91 FTE increased by 0.09 FTE to fund a 1.00 FTE staff assistant and 0.93 FTE increased by 0.07 FTE to fund a 1.00 FTE staff assistant.