

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON**

ORDINANCE NO. 1324

Ordinance Amending Multnomah County Code Chapter 11 - Revenue and Taxation by removing Section 11.514(B).

(Language ~~*stricken~~ is deleted; underlined language is new.)

The Multnomah County Board of Commissioners Finds:

- A. Accountable and transparent county government is a priority. As noted by the United States Government Accountability Office, performance audits provide essential accountability and transparency over government programs.
- B. The U.S. Government Accountability Office promulgates the generally accepted government auditing standards to provide a framework for performing high-quality audit work with competence, integrity, objectivity, and independence to provide accountability and to help improve government operations and services. These standards include that auditors must be independent in mind and appearance from the entities they audit.
- C. The Multnomah County Home Rule Charter is adopted by the people of Multnomah County. Charter Section 8.10 vests powers to the County Auditor. Charter Section 8.10(2) ensures the County Auditor's independence from audited entities by directing that the Auditor shall be elected. Charter Section 8.10(3) states that the County 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.
- D. County Code Chapter 11.500-11.560 addresses Preschool For All. It defines Preschool For All at 11.510 as providing tuition-free preschool for children that meet the criteria of the program(s). At 11.514(A) the Code states that the net revenues collected under the Preschool For All Personal Income Tax are paid to the County and tracked in a separate fund, for distribution by the Board for Preschool For All Program services. At 11.514(A)(1) it states that the Department of County Human Services administers the Preschool For All Program(s). Chapter 11.514(B) states that independent performance audits will be conducted on the use of funds generated by the Preschool For All Personal Income Tax.
- E. No other chapter of the County Code includes the same or similar language as Chapter 11.514(B). It is in accordance with the Charter that the County Auditor conducts performance audits of county operations and financial affairs. In the last five years alone, the Auditor has made reports on performance audits of operations encompassing all county departments, such as the county's response to the COVID-19 pandemic, as well as on county operations and financial affairs as diverse as those in the Health Department, Department of County Management, Library, the Joint Office of Homeless Services, and the Department of County Human Services. The Code does not need to require independent performance audits because the County Charter already does so.

F. County operations and financial affairs include Preschool For All. Therefore, Preschool For All is subject to receiving performance audits by the County Auditor as directed in the Charter. The County Auditor is currently conducting a performance audit of Preschool For All. The language to be stricken from the Code is not needed to ensure that independent performance audits of Preschool For All occur.

Multnomah County Ordains as Follows::

Section 1. MCC § 11.514 is amended as follows:

§ 11.514 - Program Administration; Use of Revenues.

(A) — The net revenues collected under the Preschool For All Personal Income Tax will be paid to the County and tracked in a separate fund, for distribution by the Board for Preschool For All Program services such as:

* * *

~~(B) — Independent performance audits will be conducted on the use of funds generated by the Preschool For All Personal Income Tax.~~

FIRST READING:

April 4, 2024

SECOND READING AND ADOPTION:

April 18, 2024

BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON



Jessica Vega Pederson

Jessica Vega Pederson, Chair

REVIEWED:
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FOR MULTNOMAH COUNTY, OREGON

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By:

Jenny M. Madkour, County Attorney

SUBMITTED BY: Jennifer McGuirk, Auditor.