

Program #10005B - Auditor's Office - Restoration

Program Contact: Jennifer McGuirk 3/5/2020

Department: Nondepartmental

Program Offer Type: Program Offer Stage: As Requested Existing Operating Program

Related Programs:

Program Characteristics: Out of Target

Executive Summary

County Charter creates several duties for the County Auditor, including that "the auditor shall conduct performance audits of all county operations and financial affairs." This is a significant task given the County's numerous departments, offices, and programs. The County Auditor directs an office including seven staff auditors, whose experience and dedication are essential for the Auditor to meet Charter requirements.

Program Summary

This program offer restores 0.04 FTE to two staff auditor positions, moving them from 0.96 FTE back to 1.00 FTE each. It also restores \$2,000 to the Auditor's Office's travel and training budget.

While the FTE change is seemingly minor, it amounts to about 100 more work hours per position per year. This restoration of hours will reduce the length of time it takes to complete the audits that these two professionals work on. For example, one of these people is assigned to our audit of county jail conditions, while the other is on the team for our audit of accessing housing and homeless services. By restoring the FTE, the anticipated benefit to the county is that these audits will be completed in calendar year 2020, as promised to the public. In turn, this helps assure that audits planned to begin later in FY21 will not get bumped to a later time.

The travel and training restoration will enable the Auditor's Office to maintain compliance with the County Charter, which directs the Auditor to adhere to generally accepted government auditing standards. These standards include that each auditor in the office earn 80 continuing professional education (CPE) credits every two years. We take seriously our responsibility to be good stewards of public dollars, and always strives to earn CPE through no cost, in-county methods. But it can be difficult to find CPE that meet auditing standards at no cost, and high-quality training in government performance auditing is not always available within Multnomah County.

This program offer will help keep critical audits on schedule and help the office maintain compliance with Charter-mandated auditing standards.

Performance Measures									
Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer				
Output	Audits are completed on time, per annual schedule.	N/A	N/A	N/A	2				
Outcome	Adherence with Charter-mandated auditing standards.	100%	100%	100%	100%				

Performance Measures Descriptions

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." Charter requires the Auditor to adhere to generally accepted government auditing standards including ongoing education requirements & an external review every 3 years. Charter requires the Auditor to appoint the Salary Commission & apportion Commission districts. County Code established the Auditor's role to support the Audit Committee.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Requested General Fund	Requested Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$0	\$0	\$15,657	\$0
Materials & Supplies	\$0	\$0	\$43	\$0
Total GF/non-GF	\$0	\$0	\$15,700	\$0
Program Total:	\$0		\$15,700	
Program FTE	0.00	0.00	0.08	0.00

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

Explanation of Revenues

Significant Program Changes

Last Year this program was: