

### Program #10005A - Auditor's Office

7/24/2020

**Department:** Nondepartmental **Program Contact:** Jennifer McGuirk

**Program Offer Type: Existing Operating Program** Program Offer Stage: As Adopted

**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.

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 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 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.

In FY 2021, we will begin work required by County Charter 3.15 to apportion County Commissioner Districts based on a population distribution specified in the Charter. We can begin this work after the official release of each Federal decennial census for Multnomah County, which is usually in February, and our work needs to be completed by August 1, 2021.

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. Also per Code, the Auditor's Office, in consultation with the Audit Committee, procures the request for proposals for the external auditor. In FY 2021, our office will assist in procuring the next contract.

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

Performance Measures									
Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer				
Output	Number of audit reports and special studies issued.	7	7	7	6				
Outcome	Recommendations in progress or implemented within five years.	97%	92%	95%	92%				

#### **Performance Measures Descriptions**

The output measure includes reports on audits, special studies, and annual reports on the Good Government Hotline and the Auditor's Office's work. The outcome measure reports the percentage of audit recommendations that auditees state 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." 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	Adopted General Fund	Adopted Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$1,456,988	\$0	\$1,451,247	\$0
Contractual Services	\$168,000	\$0	\$173,040	\$0
Materials & Supplies	\$36,144	\$0	\$37,205	\$0
Internal Services	\$197,338	\$0	\$152,400	\$0
Total GF/non-GF	\$1,858,470	\$0	\$1,813,892	\$0
Program Total:	\$1,858,470		\$1,813,892	
Program FTE	8.59	0.00	8.51	0.00

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

## **Explanation of Revenues**

### Significant Program Changes

Last Year this program was: FY 2020: 10005A-20 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.