

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

3/2/2021

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

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

Related Programs:

Program Characteristics: In Target

## **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. 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.

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 acknowledgment to them about how their knowledge and experiences shaped audit objectives, findings, and/or recommendations. 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.

In FY 2022, we will complete Commissioner District apportionment. We do this in accordance with County Charter 3.15, state guidance, and the Voting Rights Act to ensure that districts are not drawn for the purpose of diluting the voting strength of any language or ethnic minority group.

Performance Measures									
Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer				
Output	Number of audit reports and special studies issued.	8	6	5	6				
Outcome	For reports with recommendations, percent with at least one rec. focused on supporting racial equity.	N/A	N/A	N/A	100%				
Outcome	Recommendations in progress or implemented within five years.	95%	92%	92%	94%				

#### **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 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 [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	Requested General Fund	Requested Other Funds
Program Expenses	2021	2021	2022	2022
Personnel	\$1,466,055	\$0	\$1,503,487	\$0
Contractual Services	\$173,040	\$0	\$176,330	\$0
Materials & Supplies	\$37,248	\$0	\$38,138	\$0
Internal Services	\$152,400	\$0	\$159,745	\$0
Total GF/non-GF	\$1,828,743	\$0	\$1,877,700	\$0
Program Total:	\$1,828,743		\$1,877,700	
Program FTE	8.59	0.00	8.71	0.00

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

#### **Explanation of Revenues**

# Significant Program Changes

Last Year this program was: FY 2021: 10005A Auditor's Office

In FY 2022, increases a 0.88 FTE by 0.12 FTE to fund a 1.00 Staff Assistant.