

Program #10005B - Auditor's Office - Restoration

Program Contact: Jennifer McGuirk 2/20/2019

Department: Nondepartmental

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

Related Programs: 10005A-20 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

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; County operations take place through numerous departments and offices, including the Departments of Community Justice, County Management, County Assets, and County Human Services, and the Health Department, Sheriff's Office, District Attorney's Office, Joint Office for Homeless Services, and Office of Diversity and Equity. The County Auditor directs an office including seven staff auditors, whose experience and dedication are essential for the Auditor to meet Charter requirements.

This program offer represents 0.30 of a staff auditor FTE. During her campaign for office, Auditor McGuirk pledged to start several audits in FY 2020: conditions in County jails, in homes for seniors and individuals with disabilities, and of how vulnerable individuals access County supports to stay in their homes or exit houselessness. The 0.30 FTE represented by this program offer is critical to completing at least two of them during FY 2020, and fulfilling Auditor McGuirk's promise to County community members, who voted overwhelmingly for her audit agenda. This 0.30 FTE is critical to keeping the County Auditor in compliance with County Charter.

Auditor McGuirk's office is already understaffed when compared to other auditor's offices that serve jurisdictions of comparable size and jurisdictional staff. On average, these auditor's offices have eight staff auditors, plus administrative support. This program offer will keep the County Auditor's Office from dipping further below this average by maintaining seven staff auditor positions.

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

Performance Measures									
Measure Type	Primary Measure	FY18 Actual	FY19 Purchased	FY19 Estimate	FY20 Offer				
Output	Number of reports issued (audits)	N/A	N/A	N/A	2				
Outcome	Recommendation implementation rate - within 5 years (implemented or in progress)	92%	92%	94%	92%				

Performance Measures Descriptions

The output measure represents reports on audits. The outcome measure reports the percentage of audit recommendations that 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. Government auditing standards outline our practices, including ongoing training and peer reviews; we will be peer reviewed this year. Other Charter duties include the Salary Commission and redistricting after the census every ten years. The County Code establishes the Audit Committee and our work in supporting that function and contract.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2019	2019	2020	2020
Personnel	\$0	\$0	\$58,587	\$0
Materials & Supplies	\$0	\$0	\$1,653	\$0
Total GF/non-GF	\$0	\$0	\$60,240	\$0
Program Total:	\$0		\$60,240	
Program FTE	0.00	0.00	0.30	0.00

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

Explanation of Revenues

Significant Program Changes

Last Year this program was: