



Program #10005 - Auditor's Office 4/21/2014

Department: Nondepartmental **Program Contact:** Steve March

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

Related Programs:

Program Characteristics:

Executive Summary

The Auditor's Office promotes efficient, effective, equitable and accountable government. Per the County Charter the elected Auditor conducts independent & objective performance audits and special studies of county operations. We examine program performance, outcomes, management processes, and general operations, providing the public and elected officials information to assess the quality, effectiveness and value of county services and opportunities for improvement.

Program Summary

Audit reports and special studies are our primary means to provide internal and external accountability for the County. Our audits supply analyses and recommendations for improvement to county managers and leaders, inform the public about how tax dollars are spent, and ensure that county operations are independently reviewed and held accountable.

Audits & reports released since the start of 2013 include: Financial Condition; Multnomah County Business Income Tax; SAP Identity & Access follow-up; Facilities Project Management; Facilities Deferred Maintenance; Overtime; Good Government Hotline; and, Facilities Inventory Management follow-up. To be released before the end of the FY: Mental Health & Addiction Services budgeting & operation; and, Fleet Fuel Management. Other audits started include: DCHS - Community Services, affordable housing (a special cooperative project with GAO, Oregon Audits Division, & Portland Audit Services); Property Tax assessment and equitably treatment.

Per the County Charter the Auditor appointed and convened a Salary Commission starting in January 2014 to set the salaries for the Chair, Sheriff, Commissioners, and to set the supplement for the District Attorney (the Auditor's salary is set in the Charter at 80% of a judge's salary). Per the County Code the Auditor's Office supports the an Audit Committee that includes citizen members and helps oversee the contract with our external auditors. We also manage a Good Government Hotline to accept reports of fraud, waste or abuse.

Performance Measures

Measure Type	Primary Measure	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Number of reports issued	7	8	8	8
Outcome	Recommendation implementation rate - within 5 years	89%	90%	89%	90%

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 auditing standards. The auditor may also conduct studies intended to 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 every ten years redistricting after the census. 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	2014	2014	2015	2015
Personnel	\$1,068,433	\$0	\$1,109,718	\$0
Contractual Services	\$150,000	\$0	\$145,000	\$0
Materials & Supplies	\$13,595	\$0	\$9,558	\$0
Internal Services	\$160,998	\$0	\$171,716	\$0
Total GF/non-GF	\$1,393,026	\$0	\$1,435,992	\$0
Program Total:	\$1,393,026		\$1,435,992	
Program FTE	8.78	0.00	8.78	0.00

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

Explanation of Revenues

This is a General Fund program.

Significant Program Changes

Last Year this program was: 10005 Auditor's Office

No significant changes.