

Program #10005 - Auditor's Office FY 2025 Adopted

Department: Nondepartmental **Program Contact:** Jennifer McGuirk
Program Offer Type: Operating **Program Offer Stage:** Adopted
Related Programs:
Program Characteristics:

Executive Summary

The Auditor is elected by voters countywide. The Auditor's Office's mission is to promote accountable and equitable county government. We independently examine county programs; receive and investigate reports of suspected fraud, waste, and abuse of position; and serve as an impartial resource to help people resolve issues with county programs. The Auditor's Office serves the public interest by finding out how well the county government is working, recommending improvements, and reporting to the public on our work. We adhere to high ethical standards; use an equity lens and a trauma-informed approach continually in our work; and value accountability, inclusion, and equity, particularly racial equity.

Program Description

The County Charter directs the Auditor to conduct performance audits of all county operations and financial affairs, as well as studies to measure or improve the performance of county efforts. The Auditor prioritizes auditing programs that directly impact people's health and safety. Audits involve hundreds of hours of work, including research, interviews, onsite observations, and data analysis. Based on sufficient, appropriate evidence, we develop recommendations for improving government. Through audits and follow-up efforts, auditors provide systems-level accountability to the public.

In 2022, the Charter established the County Ombudsperson in the Auditor's Office. The ombudsperson quickly became a resource for people having trouble resolving problems with county programs on issues ranging from vehicle tows to rent assistance to paroles. The ombudsperson impartially investigates complaints and makes related reports to support high standards of fairness, competency, efficiency, and justice in the provision of county services.

County Code entrusts to the Auditor the operation of the Good Government Hotline, which the Auditor created in 2007 for employees and the public to confidentially report potential fraud, waste, or abuse of position in County government. Since 2014, reports investigated by hotline staff have led to the identification of more than \$1 million in county funds that had been used fraudulently or inefficiently. The hotline is a critical function for ensuring that County government resources are used efficiently and ethically.

Also 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.

Performance Measures

Measure Type	Performance Measure	FY23 Actual	FY24 Budgeted	FY24 Estimate	FY25 Target
Output	Minimum number of reports (audits, follow-ups, ombudsperson, hotline, annual).	4	6	5	6
Outcome	For reports with recommendations, percent with at least one focused on supporting racial equity.	100%	100%	100%	100%
Outcome	Complaints to hotline and ombudsperson responded to within 2 business days.	N/A	100%	100%	100%
Outcome	Recommendations in progress or implemented at time of evaluation in the FY.	93%	90%	75%	80%

Performance Measures Descriptions

The first measure includes reports on audits and recommendations, special studies, and reports on the hotline, ombudsperson function, and Auditor's Office. The outcomes measures ensure the office responds promptly to complaints to the hotline and ombudsperson, and support accountability on recommendations.

Legal / Contractual Obligation

The Auditor's responsibilities and powers are articulated in County Charter §3.15, §4.30, and §8.10, and County Code §25.910-25.940 and §3.501-3.505.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Adopted General Fund	Adopted Other Funds
Program Expenses	2024	2024	2025	2025
Personnel	\$2,523,874	\$0	\$2,683,294	\$0
Contractual Services	\$192,560	\$0	\$199,690	\$0
Materials & Supplies	\$109,122	\$0	\$114,042	\$0
Internal Services	\$220,724	\$0	\$231,999	\$0
Total GF/non-GF	\$3,046,280	\$0	\$3,229,025	\$0
Program Total:	\$3,046,280		\$3,229,025	
Program FTE	14.00	0.00	14.00	0.00

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

Explanation of Revenues

Significant Program Changes

Last Year this program was: FY 2024: 10005A Auditor's Office

This program combines 10005B Ombudsperson – Charter Review from FY 2024.