

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

Program Offer Type: Innovative/New Program **Program Offer Stage:** As Proposed

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, the Charter requires the Auditor to perform duties including conducting performance audits of all County operations and financial affairs. The resources allotted to the Auditor have not kept pace with the County's increasing complexity. This program offer addresses that issue to enable the Auditor to meet its Charter-mandated responsibilities.

Program Summary

The Auditor oversees 7 staff auditors, the same number of staff auditors the Office had in 1998. During that time, county government has grown increasingly complex. Since 2014 alone, the county has created substantial new functions including the Joint Office of Homeless Services and Preschool For All, and undertaken numerous capital projects, such as the Earthquake Ready Burnside Bridge. As the county government has grown, the resources allotted to the Auditor's Office have not kept pace. It is currently not possible for the office to meet its Charter mandate to audit all county operations. The Office is generally able to conduct only three audits, or one larger scale audit, at one time.

This program offer will fund year one of a two-year process to better align the Office's staffing resources with the Charter's mandate. In year one, FY2023, the Office will bring on four auditors and establish audit teams for public safety and human services. New hires will be onboarded through curricula that orients them to the Office, to the County, and to government auditing, as needed. Each new hire will be assigned to a team, have an in-office mentor, and regular one-on-one time with the Auditor. In year two, the Office will bring on five auditors.

At the conclusion of year two, the Auditor will be staffed to provide these benefits:

- Double the number of audits under way at one time to support accountability, transparency, and equity.
- Ensure audits take place concurrently in core service areas: 1) general government services, 2) public safety, 3) internal operations & financial affairs, 4) infrastructure & capital projects, 5) health, and 6) human services. Public safety and human services audit teams will be established in year one (FY 2023).
- Ensure timely evaluation of the implementation of all audit recommendations.

The proposed year-one budget should be sufficient to cover salaries and benefits for four staff auditors; related materials and services, including supports needed to ensure compliance with generally accepted government auditing standards' education requirements; and related internal service funds expenditures.

Performance Measures

Measure Type	Primary Measure	FY21 Actual	FY22 Budgeted	FY22 Estimate	FY23 Offer
Output	Number of audit reports in process.	N/A	N/A	N/A	2
Outcome	Recommendations in progress or implemented at time of evaluation	N/A	N/A	N/A	90%
Output	For reports w/ recommendations, % of reports w/ at least one recommendation focused on supporting racial equity.	N/A	N/A	N/A	100%

Performance Measures Descriptions

The first output measure is focused on audit reports. The second output measure ensures that audit reports will consider and support equity. The outcome measure reports on audit recommendations that the Office finds to be in progress or implemented.

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."

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2022	2022	2023	2023
Personnel	\$0	\$0	\$601,200	\$0
Materials & Supplies	\$0	\$0	\$25,283	\$0
Internal Services	\$0	\$0	\$34,517	\$0
Total GF/non-GF	\$0	\$0	\$661,000	\$0
Program Total:	\$0		\$661,000	
Program FTE	0.00	0.00	4.00	0.00

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

Explanation of Revenues

Significant Program Changes

Last Year this program was: