

Department: Nondepartmental **Program Contact:** Jennifer McGuirk
Program Offer Type: Innovative/New Program **Program Offer Stage:** As Adopted
Related Programs:
Program Characteristics: One-Time-Only Request

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. County Charter requires the Office to conduct audits in compliance with generally accepted government auditing standards.

These standards include that we obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. For each audit, obtaining sufficient, appropriate evidence includes gathering or documenting hundreds of pieces of evidence, including documenting information gathered through interviews and observations; documenting conditions via photographs; conducting data analyses; and gathering information about laws, regulations, best practices, data sets, program-created plans, meeting notes, and other items.

To ensure that the evidence provides a reasonable basis for our findings and conclusions, for each audit we conduct a comprehensive fact-checking process to ensure that each statement we make is backed up by evidence and accurately reflects the evidence. In addition, the County Auditor annually conducts a review of office work products for compliance with the standards, and every three years, outside government auditors conduct a review of our office for compliance. Maintaining audit documents in a way that facilitates these various quality reviews is largely a tedious, manual process.

The audit industry standard is to maintain these documents through an audit management system because they support compliance with standards and improve efficiency; rather than spending hours on document management, auditors can focus on auditing. With this program offer, the Auditor's Office will engage in a public procurement process to obtain an audit management system that will help ensure compliance with generally accepted government auditing standards; support efficient and transparent processes; and automate workflows.

The Auditor's Office base program offer is sufficient to cover annual licensing fees.

Performance Measures

Measure Type	Primary Measure	FY21 Actual	FY22 Budgeted	FY22 Estimate	FY23 Offer
Output	Complete development of system requirements, based on industry standards.	N/A	N/A	N/A	1
Outcome	Delivering updated systems that meet requirements and modern technology standards.	N/A	N/A	N/A	100%

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 government auditing standards [GAGAS]. The auditor may also conduct studies intended to measure or improve the performance of county efforts." GAGAS include internal quality assurance reviews and regular external reviews.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Adopted General Fund	Adopted Other Funds
Program Expenses	2022	2022	2023	2023
Materials & Supplies	\$0	\$0	\$100,000	\$0
Total GF/non-GF	\$0	\$0	\$100,000	\$0
Program Total:	\$0		\$100,000	
Program FTE	0.00	0.00	0.00	0.00

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

Explanation of Revenues

Significant Program Changes

Last Year this program was: