



Program #10005A - Auditor's Office FY 2024 Proposed

Department: Nondepartmental **Program Contact:** Jennifer McGuirk
Program Offer Type: Existing **Program Offer Stage:** Proposed
Related Programs:
Program Characteristics:

Executive Summary

The Auditor is elected by voters countywide and answers to the people of 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, special studies, and investigations that provide accountability to the public and help improve County programs, services, and operations.

Program Description

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. This is a significant task, as the county includes a wide range of programs and services.

Guided by a commitment to equity, the Auditor prioritizes auditing county programs that directly impact people's health and safety. Audits involve hundreds of hours of work, including research, interviews, onsite observations, and data analysis. Auditors use an equity lens tool in every step of the work, from audit planning through the development of recommendations. For example, our audit process includes identifying community groups affected by an audit, engaging thoughtfully with those groups, and providing meaningful acknowledgment to them about how their knowledge and experiences shaped audit objectives, findings, and/or recommendations. A volunteer Community Advisory Committee that includes BIPOC and LGBTQ+ members provides guidance to the Auditor on the annual audit plan, community engagement, and work to integrate diversity, equity, and inclusion into audits.

Audit work includes a comprehensive fact-checking process. Based on sufficient, appropriate evidence, we arrive at logical conclusions. We acknowledge the good work taking place in county programs and identify impediments to achieving the County's mission to help people. We develop recommendations that are meaningful to community members, provide county leaders with information to help build policies that support racial equity and other forms of equity, and support continuous improvement.

Since 2007, the Office has operated the Good Government Hotline for employees and the public to report potential fraud, waste, or abuse of position in County government. 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. All of our reports and audit schedule are online.

Performance Measures

| Measure Type | Primary Measure | FY22 Actual | FY23 Budgeted | FY23 Estimate | FY24 Offer |
|--------------|---|-------------|---------------|---------------|------------|
| Output | Number of audit reports and follow-ups issued. | 6 | 5 | 5 | 6 |
| Outcome | For reports with recommendations, percent with at least one rec. focused on supporting racial equity. | NA | 100% | 100% | 100% |
| Output | Number of special studies & special reports issued. | 3 | 2 | 3 | 2 |
| Outcome | Recommendations in progress or implemented at time of evaluation. | 91% | 90% | 90% | 90% |

Performance Measures Descriptions

The first and third output measures include reports on audits and recommendations, special studies, and annual reports on the hotline and Auditor's Office. The second output measure ensures that audit reports consider 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 [GAGAS]. The auditor may also conduct studies intended to measure or improve the performance of county efforts." GAGAS include continuing education requirements and regular external reviews. Charter requires the Auditor to appoint the Salary Commission and apportion Commission districts. County Code created the Auditor's role to support the Audit Committee.

Revenue/Expense Detail

| | Adopted General Fund | Adopted Other Funds | Proposed General Fund | Proposed Other Funds |
|------------------------|-------------------------|------------------------|--------------------------|-------------------------|
| Program Expenses | 2023 | 2023 | 2024 | 2024 |
| Personnel | \$2,171,772 | \$0 | \$2,290,540 | \$0 |
| Contractual Services | \$183,390 | \$0 | \$192,560 | \$0 |
| Materials & Supplies | \$95,289 | \$0 | \$100,080 | \$0 |
| Internal Services | \$200,274 | \$0 | \$205,300 | \$0 |
| Total GF/non-GF | \$2,650,725 | \$0 | \$2,788,480 | \$0 |
| Program Total: | \$2,650,725 | | \$2,788,480 | |
| Program FTE | 13.00 | 0.00 | 13.00 | 0.00 |

| Program Revenues | | | | |
|----------------------|------------|------------|------------|------------|
| Total Revenue | \$0 | \$0 | \$0 | \$0 |

Explanation of Revenues

Significant Program Changes

Last Year this program was: FY 2023: 10005A Auditor's Office

This program combines 10005C Audit Capacity Expansion from FY 2023.