

**Program #10005 - Auditor's Office** 2/18/2016

Department: Nondepartmental **Program Contact:** Steve March
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Requested
Related Programs:
Program Characteristics: In Target

Executive Summary

The Auditor's Office promotes efficient, effective, equitable and accountable government. Per County Charter, the elected Auditor conducts independent, objective performance audits and special studies of the County. Audits examine program performance, service outcomes, management processes, and general operations. Our work provide the public and county officials with a means of assessing the quality, effectiveness, and value of county services and identifies opportunities for improvement.

Program Summary

Audit reports and special studies are the primary product of the Auditor's Office and provide both internal and public accountability. Audits supply analyses and recommendations for improvement to county management and leaders, inform the public about how tax dollars are spent, and ensures that county operations are independently reviewed and held accountable. The Auditor's Office maintains a Good Government Hotline to report fraud, waste or abuse, and also provides a means for privacy and equity reporting.

Audits released since the beginning of 2015 include our first ever Tax Expenditure report, a Pay Equity Report, our biennial Financial Condition report, SAP Access & Identity Management, Audit Survey Results, DCJ Purchase Card review, Mental Health and Addiction Services (MHADS) Claims Processing, Large Contract Financial Health Monitoring, Capital Financing & Planning, and Juvenile Justice Food Service Operations. In addition, our 2014 Property Tax Equity report still draws interest and now has over 13,000 views. Before the fiscal year's end we will be releasing reports on Animal Services, a Large Contracts follow-up, Multnomah County Animal Services (DCAS)/Department of Community Services (DCS) Financial Management, Aging, Disability & Veterans Services, and our annual reports of the Audit Survey results and Good Government Hotline.

Per the County Charter the Auditor appointed the 2016 Salary Commission in December and they started meeting to set the salaries for the Chair, Commissioners, Sheriff & the District Attorney's supplement. Under the Charter, the Auditor's salary is set at 80% of the salary of a Circuit Court Judge. The Auditor's Office also facilitates the Audit Committee to manage the external financial audits required under Oregon State Law. All of our reports can be found at:<https://multco.us/auditor>.

Performance Measures

Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer
Output	Number of reports issued	13	9	9	9
Outcome	Recommendation implementation rate - within 5 years	91%	90%	90%	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 redistricting after the census every ten years. 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	2016	2016	2017	2017
Personnel	\$1,159,199	\$0	\$1,219,248	\$0
Contractual Services	\$160,785	\$0	\$167,000	\$0
Materials & Supplies	\$25,110	\$0	\$27,640	\$0
Internal Services	\$156,965	\$0	\$161,567	\$0
Total GF/non-GF	\$1,502,059	\$0	\$1,575,455	\$0
Program Total:	\$1,502,059		\$1,575,455	
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: FY 2016: 10005-16 Auditor's Office