

Program #10005 - Auditor's Office

4/17/2017

Department: Nondepartmental **Program Contact:** Steve March

Program Offer Type: Existing Operating Program Program Offer Stage: As Proposed

Related Programs:

Program Characteristics:

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 HIPAA/privacy reporting.

Audits released since the beginning of 2016 include: DCHS-ADVSD Public Guardian Program; DCHS-ADVSD OPI Services billing & contracts; DCS-Animal Services Finances; DCS-Anima; Services operations; Large Contracts follow-up; and our annual repots on Audit Survey Results, and the Good Government Hotline. Before the end of FY 2017, we will be releasing reports on Capital Construction Planning on both the new Multnomah County Courthouse and the Health Department Headquarters; Internal Services; the Homeless Services system; County Ethical Culture survey; Human Resources; and the Health Department.

Per the County Charter, the Auditor will appoint a 2018 Salary Commission in December 2017 and they will meet 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.

Performar	Performance Measures									
Measure Type	Primary Measure	FY16 Actual	FY17 Purchased	FY17 Estimate	FY18 Offer					
Output	Number of reports issued (Audit Reports + Good Govt Hotline)	6+2	9	9+2	9+2					
Outcome	Recommendation implementation rate - within 5 years	91%	90%	92%	90%					

Performance Measures Descriptions

The Output Measure includes audits & reports-to-management, plus two annual reports, one on the Good Government Hotline, and one on the Audit Survey, which assesses audits & recommendations over five-years. The Outcome Measure reports the percentage of audit recommendations that are either completed or in-progress over the rolling five-year period.

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	2017	2017	2018	2018
Personnel	\$1,224,248	\$0	\$1,276,941	\$0
Contractual Services	\$177,000	\$0	\$155,500	\$0
Materials & Supplies	\$27,640	\$0	\$31,382	\$0
Internal Services	\$161,567	\$0	\$179,806	\$0
Total GF/non-GF	\$1,590,455	\$0	\$1,643,629	\$0
Program Total:	\$1,590,455		\$1,643,629	
Program FTE	8.78	0.00	8.68	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 2017: 10005 Auditor's Office

To meet constraint, the Auditor reduced 0.10 FTE, reduced Professional Services to reflect a payment for the triennial Peer Review in FY 2017 (and will be budgeted again in FY 2019), and also reduced the audit contract cost to reflect this year's audit (it will be higher in the FY 2019, per the contract). Total Professional Services reduction \$21,500.