



## Office of Multnomah County Auditor

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Steve March  
County Auditor

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April 20, 2017

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Peer Review Team,

We want to thank you for the time and effort you have put into understanding and reviewing our office, work products, policies and procedures. We really appreciate your approach and I believe we have all learned in the process. You were both open and communicative during this entire peer review and we have learned some things and also gotten ideas for improvements. And, of course, we are pleased that you found our internal control system was suitably designed and operating to provide reasonable assurance of compliance with *Government Auditing Standards* for the review period.

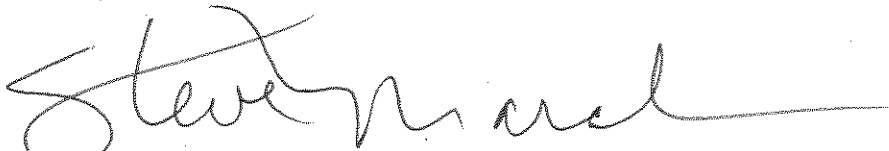
The area of concern noted in your companion letter is with regard to the Salary Commission. As you recognize, it is a requirement of the Multnomah County Charter, but their past reports don't make it clear that their work is independent of the Auditor's Office. We will work with the Salary Commission to clarify both in the language of their report and the appearance of their work product that the work of the Salary Commission is their own. We do notify the Chair, Commissioners, Sheriff and District Attorney and media of the appointment of the biennial Salary Commission under the Charter, but we

will also stress the independence of the Salary Commission. Short of requesting the voters change the Charter to move the Salary Commission elsewhere, and I cannot think of a perfect place to suggest, we will work harder to ensure there is more clarity and distinction for their work being separate from ours. This will include developing their own stationary and other steps as we can, while still reporting the results publicly.

I appreciate your recognition of the hard work the staff has done in creating alternative reporting mechanisms while at the same time adhering to *Generally Accepted Government Auditing Standards*; they deserve great credit for making reports that are meaningful, understandable and are being read and acted upon. I have a very talented and creative staff that seeks opportunities for improvements and I will share all of your observations with them to that end.

We want to thank you again for the services you have provided to help us maintain our compliance with *Government Auditing Standards* and best practices. I know that we will benefit from your insights, inputs and suggestions going forward. In addition, as some of my staff reciprocate in ALGA peer reviews they will also take what you have demonstrated forward with them to their engagements. We would welcome you back whenever you are in the Northwest and say a sincere *thank you!*

Sincerely,

A handwritten signature in cursive script that reads "Steve March". The signature is written in black ink and is positioned above the typed name and title.

Steve March, PhD  
*Certified Internal Auditor*  
Multnomah County Auditor