	or's Office			6/27/2018
Department:	Nondepartmental	Program Contact:	Steve March	
Program Offer Type:	Existing Operating Program	Program Offer Stage:	As Adopted	

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 2017 include: Health Department Headquarters and Courthouse Project Planning; Internal Services; Ethical Culture Survey; Financial Condition; Health Department Purchase Cards; Human Resource System; Joint Office of Homeless Services, and our annual reports on Audit Survey Results, and the Good Government Hotline. Before the end of FY 2018, we will be releasing reports on Capital Construction Major Capital Construction (Courthouse and Health Department); followup on Animal Services; DCS Internal Controls; Access Risk Assessment; and Emergency Management.

Per the County Charter, the Auditor appoints 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.

Performance Measures								
Measure Type	Primary Measure	FY17 Actual	FY18 Purchased	FY18 Estimate	FY19 Offer			
Output	Number of reports issued (Audit Reports + Good Govt Hotline)	6+2	9	8+2	8+2			
Outcome	Recommendation implementation rate - within 5 years (implemented or in progress)	91%	90%	92%	92%			
Performa	nce Measures Descriptions			I	I			

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	2018	2018	2019	2019
Personnel	\$1,276,941	\$0	\$1,362,911	\$0
Contractual Services	\$155,500	\$0	\$158,000	\$0
Materials & Supplies	\$31,382	\$0	\$29,458	\$0
Internal Services	\$179,806	\$0	\$187,431	\$0
Total GF/non-GF	\$1,643,629	\$0	\$1,737,800	\$0
Program Total:	\$1,64	3,629	\$1,737,800	
Program FTE	8.68	0.00	8.58	0.00
Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

Significant Program Changes

Last Year this program was: FY 2018: 10005 Auditor's Office

Due to term limits, there will be a newly elected Auditor starting January 2019. Approximately 98% of the budget is essentially fixed (Personnel; External Audit Contract; Internal Services), which makes it difficult to reach targets, however we have accepted voluntary FTE reductions to 8.58 FTE; reduced Professional Services to reflect no need for payment for the triennial Peer Review in FY 2018 (will need to be budgeted again in FY 2020), and also reduced the audit contract cost to reflect this year's audit (it will be higher in the FY 2020, per the contract).