
MULTNOMAH COUNTY AUDITOR'S OFFICE

2019
ANNUAL
REPORT

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Jennifer McGuirk, Multnomah County Auditor
January 2020

MESSAGE FROM THE MULTNOMAH COUNTY AUDITOR

Dear county community members,

Happy 2020! When you elected me, I promised to focus on accountability, equity, and community. Here are some of the ways I am keeping those promises:

Accountability: I pledged to improve our process for following up on audits.

- Each audit report now establishes an expected time line for audited programs to implement recommendations.
- We will require each program that we have audited to provide us with evidence of how they have implemented, or are working to implement, recommendations.

Equity: I pledged to include the perspectives of marginalized communities in our audits, and to highlight internal inequities within county government.

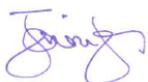
- With the county's Office of Diversity and Equity, we developed an Equity and Empowerment Lens tool to help us consider the people, places, processes, and kinds of power occurring with regard to a particular issue or decision – and to be sure to include people affected by the issue in our work.
- I am requiring ongoing education for each person in my office – including me – on institutionalized racism, equity, and related topics.
- We have established a new risk assessment tool that calls out potential risks to people's health and safety.

Community: I pledged to connect with the county communities.

- I held three listening sessions during the year. We focused on making the events accessible; we held events at kid-friendly coffee houses and libraries, offered refreshments, and made sure that people could request accommodations, if needed.
- My staff and I attended community meetings across the county – from the Coalition of Gresham Neighborhood Associations to the Coalition of Communities of Color's annual soiree to the housewarming for Unite Oregon, and lots in between.
- I created a social media presence for the office. You can find out about our audits by following us on Twitter (@MultAuditor) and Facebook (@AuditorJenniferMcGuirk).

I am proud of the work my office is doing on your behalf, and I am humbled and honored to serve you.

Thank you,



NEW STRATEGIC PLAN

CONNECTING WITH THE COMMUNITY



Our office crafted a new strategic plan and one of our initiatives is to share information with and learn from community members. As part of this goal, we have:

- Worked with those who created the Community Health Improvement Plan (CHIP) to make sure our strategic plan is aligned with community needs
- Surveyed Multnomah County health clinic patients in English and worked with professional interpreters to survey patients in Spanish, Russian, and Cantonese to make sure our primary care audit included their perspectives
- Met with many community groups to learn about their needs
- Hosted three events for the public. Auditor Jennifer McGuirk heard great feedback and takes the public's input into consideration when determining what to audit.

AUDIT SELECTION PROCESS



In response to our new strategic plan, we made changes to how we select audits. We now look at a variety of things, such as:

- Annual budget
- Number of employees
- Number of vulnerable or underserved people who depend on the program for basic needs
- Public interest in the program
- Life and safety impact if a program does not meet mission
- Average department score on the countywide ethics survey that we issue every other year
- Estimated time to complete the audit

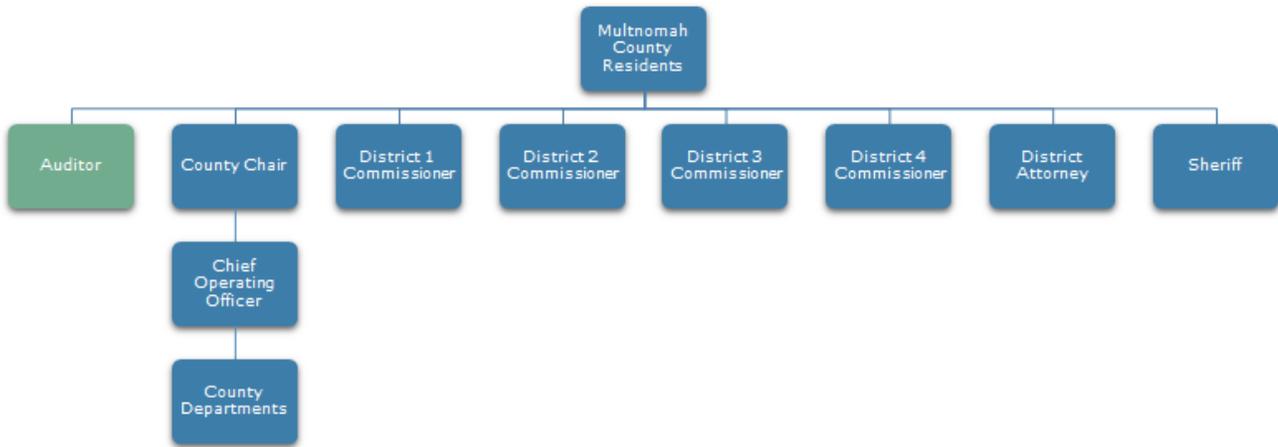
These elements let us look at both the financial and human impact of government programs to make sure we are auditing what matters most.



Principal Auditor Caroline Zavitkovski speaks to students at PSU about careers in performance auditing.

HOW CAN THE GOVERNMENT AUDIT ITSELF?

Voters elect the Multnomah County Auditor. Since the Auditor is accountable to people who live in the county and not other elected officials, our office is able to maintain its independence when auditing county programs.



WHAT GIVES YOU THE AUTHORITY TO AUDIT?

The Multnomah County Home Rule Charter establishes the rules of the county. It gives the Auditor's Office the authority to conduct performance audits and special studies to improve county programs.

WHEN I THINK OF AUDITORS, I THINK OF THE IRS. ARE YOU SIMILAR?

No, we are quite different from the IRS. We do not audit taxpayers. Rather, we evaluate how well Multnomah County programs are working. We want to make sure people are being served and tax dollars are being well spent. The results of our audits go into reports available to the public and we also present the information to the Board of County Commissioners. These meetings are open to the public and the media.

WHAT IS YOUR MISSION?

To ensure that county government is efficient, effective, equitable, transparent, and accountable to all who live in our county.

WHAT STANDARDS DO YOU FOLLOW?

We follow Generally Accepted Government Auditing Standards, which were created by the federal Government Accountability Office.

WHO AUDITS YOU?

Our office participates in a peer review every three years. Independent external auditors from the local government auditing community conduct the peer review. Our office participates with the Association of Local Government Auditors, which selects the team of auditors and coordinates the review. Each peer review has found us to be in compliance. Our peer reviews are available here: <https://multco.us/auditor/peer-review-who-audits-auditors>

HOW DID YOU BECOME AUDITORS?

Our office includes seven auditors, one constituent relations specialist, and the elected Auditor. We come to this work from varied experiences, from doing market research to being an animal control officer. We share a commitment to government that is accountable to the people, a desire to make government better, and a love for learning - whether it's researching best practices, understanding historical frameworks, or learning about the work people at the county do. We are curious and love to ask questions.

Useful skills for being an auditor include active listening and data analysis. One way to acquire these skills is through education. Nearly everyone in the office holds a master's degree, but this is not required, and we recognize the value of skills gained through lived experience. To be the elected Auditor, County Charter says that you must be either a certified public accountant (CPA) or a certified internal auditor (CIA). Jennifer and three staff auditors are CIAs, and two staff auditors are CPAs. We also have a certified fraud examiner on staff. The Auditor's Office traditionally helps staff earn certifications they are interested in pursuing.

ACCESS TO COUNTY BUILDINGS



We reported that the county had poor controls over building access cards, creating an unacceptable security risk to county buildings. Building access security should help protect staff and the public as well as safeguard the county's assets and confidential information. We also found active access cards for some former employees and other cards that departments should have deactivated. Poor data also limited the county's ability to measure and evaluate the county's access security performance.

RISK MANAGEMENT



We found professional monitoring of traditional risk management functions. However, we found the county was not using the most effective approach to overall risk management, Enterprise Risk Management (ERM). Implementing ERM would benefit the County by focusing management's attention on the organization's most significant risks, improving its ability to meet its mission, goals and objectives, and supporting more effective use of taxpayer dollars.



Mt. Hood behind the Multnomah Building
Photo credit: Motoya Nakamura

2019 REPORT SUMMARIES, CONTINUED

ETHICAL CULTURE SURVEY



We sent a survey to all county employees. The survey results showed that the county's ethical culture is generally strong. For example, most survey takers agreed that county expectations for ethical behavior are clear and employees are expected to treat all members of the public equally. While overall results were positive, there were some real challenges in a few departments, especially in the Department of Community Justice.

INTELLECTUAL AND DEVELOPMENTAL DISABILITIES



We found the division's ability to provide quality care was at risk because of the number and pace of significant changes mandated by the state. The state had not adequately funded all of these changes and has put a complex funding system into place. The destabilizing impact of these changes and funding pressure at the county level had resulted in high caseloads and turnover, case manager strain and burnout, morale issues, and complaints from clients and their families.



Artwork at New Health Department Headquarters
Photo credit: Motoya Nakamura

2019 REPORT SUMMARIES, CONTINUED

MENTAL HEALTH AND ADDICTIONS SERVICES



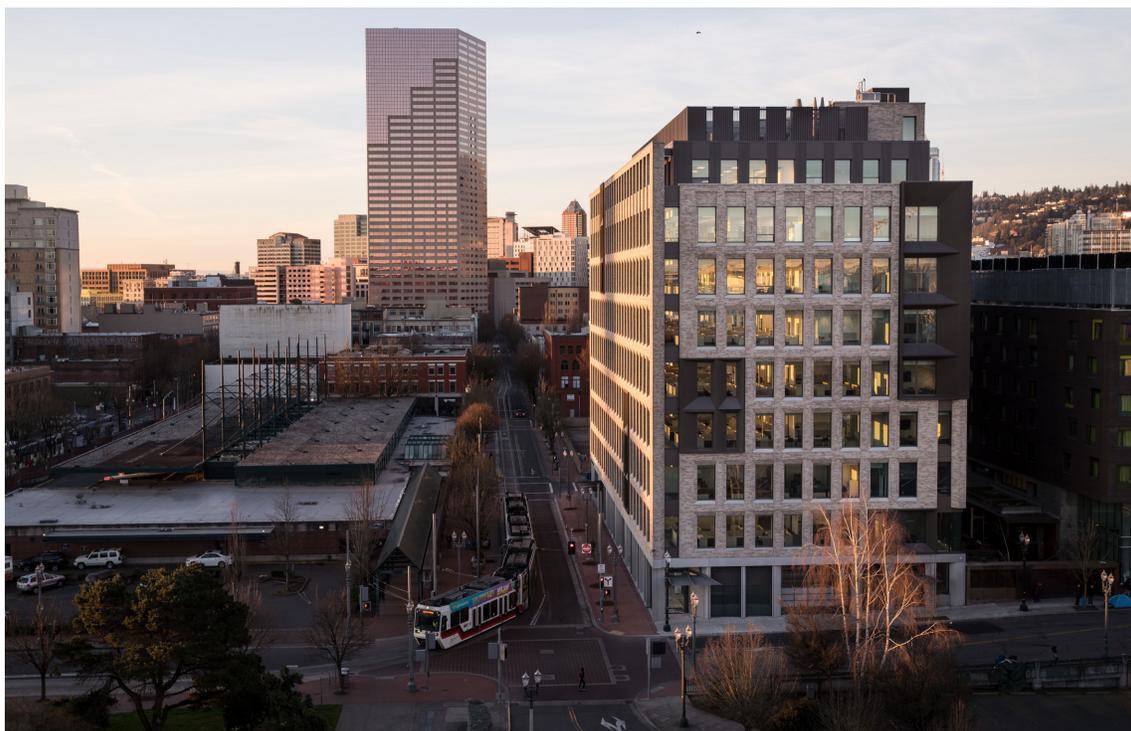
Over half of people involved with the civil commitment system were not receiving the most intensive services the county offers, including Choice care coordination and Assertive Community Treatment. The audit identified \$1.4 million in unspent state grant funds in the Choice program and recommended greater transparency with spending decisions. Community mental health programs also face systemic risks.

INTEGRATED CLINICAL SERVICES



The focus of our audit was on primary care clinics. Patients praised providers and gave high marks to the care they receive.

We found that turnover should be addressed, as it reduces patient access to providers, increases the workload on remaining providers, and is costly. Integrated Clinical Services also needs a high-level financial decision-maker as part of the leadership team.



Health Department Headquarters
Photo credit: Motoya Nakamura

AWARDS

In 2019, the Association of Local Government Auditors awarded the Multnomah County Auditor's Office the Knighton Award for the 2018 audit *Emergency Management: Eagle Creek Fire offers lessons to improve County readiness for future disasters*. The staff auditors for this report were Marc Rose and Caroline Zavitkovski.

The criteria for the award are:

1. Audit has potential for significant impact and is responsive to needs of decision-makers.
2. Audit conclusions are persuasive, logical, and firmly supported by evidence.
3. Audit recommendations are feasible and will make government programs more effective and efficient.
4. Audit results are communicated in a clear, concise way.

The judges praised the audit for uncovering, "potential hazards that could threaten the County and then proactively makes recommendations on options to strengthen Emergency Management in advance of future disasters."



In addition to the most recent award, the Auditor's Office has won five other Knighton Awards in previous years.

CHANGES TO THE HOTLINE

Staffing

The Auditor assigned a staff member full-time to the Hotline starting July 1, 2019. Prior to that, two staff auditors managed hotline complaints in addition to working on audits. This meant that handling hotline complaints could be disruptive to audit work, and had the potential for affecting how we were able to look into complaints.

Accountability

We are enhancing the accountability of the Hotline and bringing hotline investigations more fully into the Auditor's Office. For reports that are confirmed after our investigation, we will provide management with recommendations focused on addressing root causes. Our semi-annual and annual reports will include summaries of the reports we investigated, any recommendations we made to management, and a response from management (if provided) about how they plan to address the issue.

Online goodgovhotline.com

Email mult.auditor@multco.us

Call 888-289-6839



Make a report to the **Good Government Hotline** if you see fraud, waste, or abuse of position in Multnomah County Government.

All reporters remain confidential.

Reports can be made 24 hours a day, 7 days a week.

**INTERNSHIP
OPPORTUNITIES**

The Multnomah County Auditor's Office has opportunities for students to fulfill college internship requirements. Please visit multco.us/auditor to learn more.

**UPCOMING AND
IN PROGRESS AUDITS**

- Accessing housing and homeless services
- County jail conditions
- Follow-up on 2016 audit- *Animal Services Finances: Follow Sound Financial Policies*
- County financial condition



Multnomah County Auditor's Office Staff

Left to right: Craig Hunt, Marc Rose, Jennifer McGuirk, Annamarie McNiel, Fran Davison,
Mark Ulanowicz, Caroline Zavitkovski, Nicole Dewees, Mandi Hood

Photo credit: Motoya Nakamura
