
MULTNOMAH COUNTY
AUDITOR'S OFFICE

2020
ANNUAL
REPORT

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MESSAGE FROM THE MULTNOMAH COUNTY AUDITOR

Dear community members,

It is now, finally, 2021. It is hard to look back at 2020 and not feel overwhelmed by all of the challenges it brought.

For me and my staff, the COVID-19 pandemic meant that we had to adapt how we fulfill our accountability function for you. We limited our in-person observance of county operations as we followed guidance from the Centers for Disease Control and Prevention and county Public Health. We instead developed, tested, and issued more surveys as part of our audit work to obtain the perspectives of county employees and some service providers.

We took care to minimize the disruptions to county programs. The last thing we would want to do is negatively impact the ability of county programs to focus on serving community members during a pandemic. This meant that we paused some work, and for other audits provided longer timelines for county employees to respond to our requests or meet with us in virtual settings. I believe that during unprecedented circumstances, we have supported government accountability while not impeding the county's critical work to provide essential community services.

We also engaged in crucial reflection on our role in government. For example, inspired by 2020's protests calling for racial justice, we created a book group to deepen our knowledge of systemic racism. Through our discussions we encourage each other to commit to personal and professional growth informed by the reading, and to think critically about how the government systems we audit have contributed to systemic racism - and how our work may help them transform.

I am pleased to provide you with this report, which gives an overview of the work we carried out on your behalf in 2020.

Best wishes for 2021,



ACCESSING HOUSING & HOMELESS SERVICES INFORMATIONAL REPORT



In order to avoid distracting from the county's response to the COVID-19 pandemic, we suspended an audit on accessing housing and homeless services in March 2020. We issued an informational report, primarily based on interviews, that covered information we learned during early audit work. We covered issues including:

- The high demand for services due to a lack of affordable housing.
- A coordinated access process that intends to prioritize the most vulnerable people, but its assessment process may disadvantage Black, Indigenous, and People of Color, speakers of languages other than English, and households from immigrant and refugee communities.
- Street outreach as a key access point for youth.
- Limited services for vulnerable families.
- The unique housing and safety concerns of domestic violence survivors.
- The difficulty in obtaining eviction prevention assistance.
- Concerns from adults from the unhoused community about a lack of basic services.
- Low wages for staff at nonprofit providers that lead to turnover.



Family Village Shelter; Photo credit: Multnomah County Communications

2020 REPORT SUMMARIES, CONTINUED

FOLLOW-UP ON ANIMAL SERVICES FINANCES



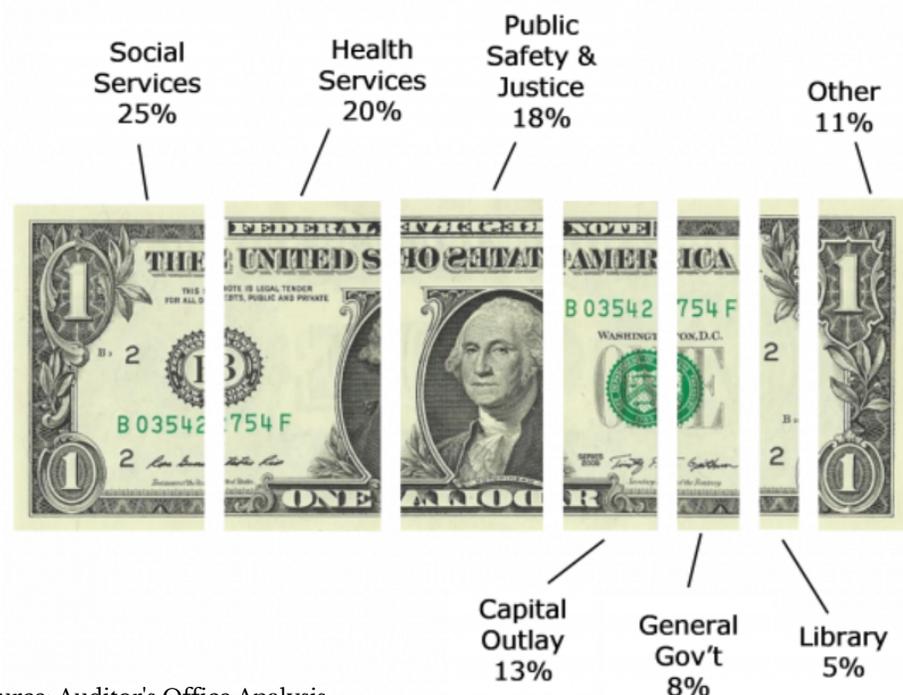
We found that Animal Services had implemented 11 out of 16 of our 2016 audit recommendations. Much of the follow-up report focused on pet licensing because Animal Services did not suitably implement our recommendation to use a computer system capable of properly managing pet licenses. We recommended that Animal Services fully investigate several methods to process pet licenses and improve licensing efficiency; develop comprehensive pet licensing procedures; and verify the accuracy of data in the pet licensing database in an ongoing manner.

FINANCIAL CONDITION REPORT 2020



Our office issues a report on the county's financial condition every two or three years. The 2020 report reflected historical results, prior to the COVID-19 pandemic. The impact of the pandemic on county operations as well as on the general county economy are unknown and expected to be significant. The report provided a useful look at historical trends, which include the impact and recovery from the most recent recession of 2008/2009, and can help inform future decision making.

Expenditures by Program in FY2019



Source: Auditor's Office Analysis

2020 VOLUNTEERS

County Charter directs the Auditor to appoint a Salary Commission every even year, and the County Code assigns the Auditor with supporting the Board of County Commissioners' Audit Committee. Our work to meet these mandates includes recruiting members who meet Charter or Code requirements, and whose experience and skills complement those already in the group. We strive to ensure that these bodies reflect our county's diverse communities. In 2020, we recruited three Salary Commissioners and one Audit Committee member.

SALARY COMMISSION MEETS ITS MANDATE DURING PANDEMIC



The Salary Commission is an all-volunteer group that sets the salaries for the Chair, Commissioners, and Sheriff. The Commission also determines the supplemental salary that the county provides to the District Attorney; the majority of the DA's salary comes from the state. (The Auditor's salary is 4/5 of a circuit court judge's salary.)

Salary Commissioners met over a period of five months to successfully complete their salary-setting work during the pandemic.

2020 Salary Commission:

- Koffi Dessou, DBA
- Jennifer Martinez
- Elisabeth Nunes
- Heather Pedersen, chair
- LeeAnna Rappleyea

UPDATE ON COUNTY COMMISSIONERS' AUDIT COMMITTEE



The Audit Committee is a liaison to the Board of County Commissioners, the external auditor, and management for the external financial audits Oregon law requires. The Committee supports a transparent annual financial audit process.

The Committee currently includes these five community volunteers:

- Rambod Behnam
- Don Cox, vice chair
- Shani Harris-Bagwell
- Terri Preeg Riggsby, chair
- Kevin Rogers

SUPPORTING THE COUNTY'S COVID-19 RESPONSE

While our office might not seem like the most obvious program to participate in the county's pandemic response, we found ways to support the county's work:

- We adjusted our audit schedule to minimize disruptions to county programs serving vulnerable community members.
- We committed to underspending our fiscal year 2020 budget by \$10,000, making those funds available for efforts related to COVID-19.
- We offered research, analytical, and accounting skills to county management. Several of us were on substitution lists for volunteering at county emergency shelters, and one of us served temporarily as a referral specialist for the county's emergency shelters.
- Through our Good Government Hotline, we provided education to the public through our website and local news media to help people avoid scams occurring during the pandemic.
- And we continued to serve our vital accountability function by conducting performance audits related to the county's pandemic response. We will publish audit reports about this work in 2021.



Online goodgovhotline.com
Email mult.auditor@multco.us
Call 888-289-6839

MULTNOMAH COUNTY
GOOD
government
HOTLINE

SPEAK UP

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 PROGRAM LAUNCH



In 2020 we launched an internship program for students seeking to fulfill college internship requirements.



Cesar Lujan

Despite the pandemic, we hosted two students for remote internships. Cesar Lujan worked with Principal



Fahim Salimi

Auditor Annamarie McNiell to look at trends and details of county spending pre- and post-pandemic.

Fahim Salimi worked with Principal Auditors Mark Ulanowicz and Nicole Dewees during the initial phase of our audit of county jail conditions.

Both Cesar and Fahim earned college credit, as well as small stipends. In return, we benefited from their research and analysis. Once we emerge from the pandemic, we hope to host more student interns.

UPCOMING & IN PROGRESS AUDITS & OTHER REPORTS



- County pandemic response, phase 1 – focused on congregate settings, county guidance to employees, changes to county facilities, and telework
- County pandemic response, phase 1 – survey of county employees
- County jail conditions
- County pandemic response, phase 2 – cost recovery
- County pandemic response, phase 2 – contact tracing
- Ethical Culture Surveys – status of recommendations
- 2020 report on the Good Government Hotline
- Commissioner District Apportionment (assigned to the Auditor by County Charter)



Chalk drawing by Principal Auditor Nicole Dewees, April 2020