
**MULTNOMAH COUNTY
AUDITOR'S OFFICE**

**2021
ANNUAL
REPORT**



Message from the Multnomah County Auditor

Dear community members,

I am honored to serve as your County Auditor and privileged to work with a staff that is dedicated to ensuring your county government is accountable, transparent, and equitable. Thank you for taking this time to read about how my office served on your behalf throughout 2021.

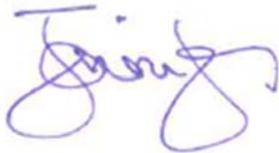
I wish my message to you could be a celebration that we are through with the COVID-19 pandemic. But as you all know, we are still in it.

People across our county and our world have lost so much – loved ones, jobs, homes. More than anything, my goal with this brief message is to recognize each of you for persisting during this time, for taking good care of yourself and your family, friends, and larger communities.

Throughout the year, I appreciated how my staff persisted in the face of these challenges to keep you informed about your county government. Working with this great team reminds me that we are all strong individually, and are truly powerful together.

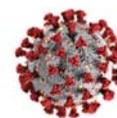
In 2022, let us use that power to keep envisioning and creating systems that are just, compassionate, and sustainable.

Best wishes for 2022,

A handwritten signature in purple ink, appearing to read "J. King", with a stylized flourish at the end.

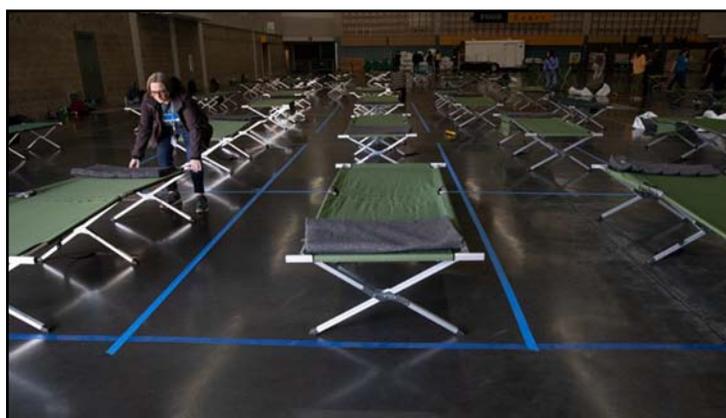
2021 Report Summaries

County response to the COVID-19 pandemic: Congregate settings and internal county systems



In February 2021, we issued this report about steps the county took to ensure that vital services could continue safely and equitably during the COVID-19 pandemic. We assessed whether the steps the county took were in line with guidance from the Centers for Disease Control and Prevention and other health authorities, and we examined what improvements could be made moving forward.

Our focus on equitable service delivery led us to center our work on congregate settings, where people are housed together. People who work and live in these settings may face particular challenges with social distancing to prevent the spread of COVID-19. We also examined operations that affect the county's ability to provide vital services: countywide guidance and support to departments and employees, physical changes to county buildings, and teleworking.



The Oregon Convention Center
Source: County Communications

For this audit, we focused on the time between June 1 and December 18, 2020. We conducted more than 70 interviews with county management, staff, and contractors. We researched state and federal guidance, as well as best practices and emerging practices related to the pandemic. We also reviewed county documentation created for internal purposes and for the public. We conducted some site visits to observe operations and facility changes, and we conducted two

surveys, one of adult care home providers and one of county employees. Through all of this work, our office supported government accountability while not impeding the county's critical work to provide essential community services.

We issued 16 recommendations covering shelters, county jails, juvenile detention, the adult care home program, county guidance, buildings, and telework. The tenacity of COVID-19 has underscored the importance of implementing these recommendations.

Audit focus areas



- Shelters
- Jails
- Juvenile detention
- Adult care homes



- Countywide guidance
- Physical changes to buildings
- Telework

Source: County Auditor

2021 Report Summaries

Pandemic Funds: Management has policies & procedures in place to manage pandemic funds



We conducted this audit to support transparent and accountable government operations during the pandemic. We found that county management sought to balance the need to get resources out to the community quickly with maintaining effective policies and procedures to help manage spending.

We assessed the county’s pandemic-related spending for fiscal year 2021 (July 1, 2020 – June 30, 2021), including its use of federal Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. We reviewed all expenditures coded as pandemic-related as well as emergency procurement authorizations, and surveyed providers that received pandemic-related funding from the county.

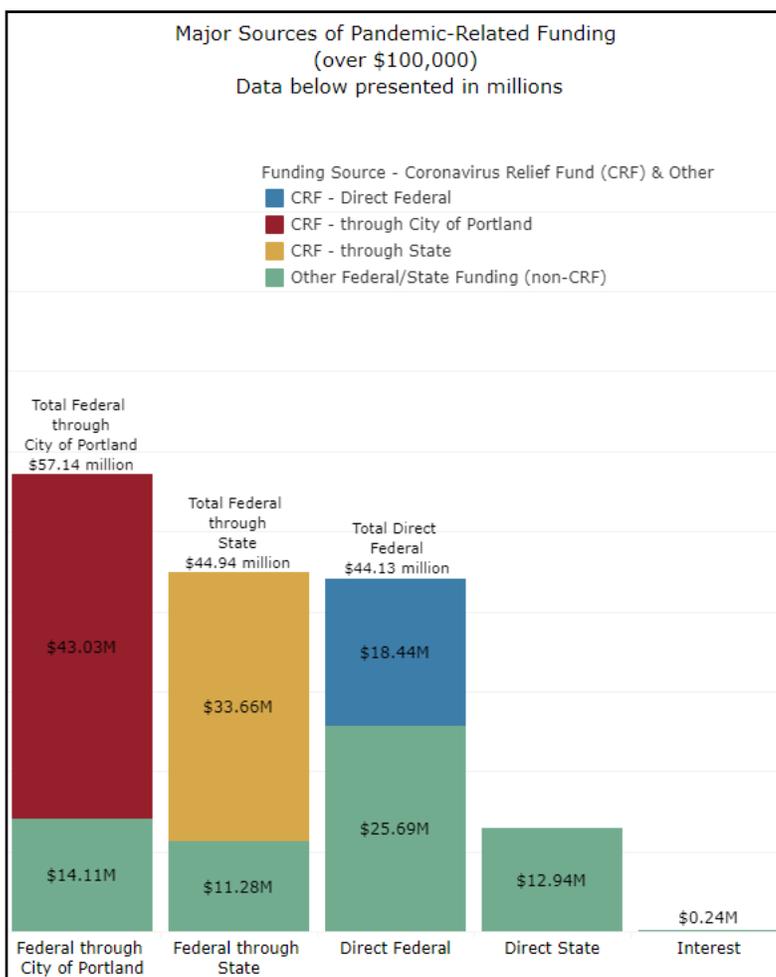
Our findings included that:

- The county appeared to spend in alignment with its stated commitment to leading with race.
- A work unit circumvented procurement card procedures in one instance, which resulted in the county paying a vendor that had been convicted for theft and false claims for medical billing. The county

initially made these payments from federal pandemic-related grants, which was not allowed since the vendor was on the federal government’s excluded vendors list. The county stopped services and corrected the payments with general funds.

- Provider organizations said they generally had positive experiences working with the county, but they also reported barriers to eligibility for some community members and not enough funding to go around.

We made recommendations intended to improve prevention and identification of errors or unauthorized transactions, as well as to help break down rent assistance barriers for people in need.



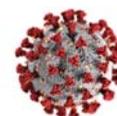
A data visualization from the audit report
Source: Auditor’s Office analysis of funding coded as pandemic-related in the county’s financial enterprise resource planning system, Workday.

2021 Report Summaries

Employee experiences during the pandemic, survey results



Recommendation Status Evaluation: County response to the COVID-19 pandemic



In fall 2020, we surveyed county employees to about how they experienced the pandemic at work. We used survey results to develop the audit report we issued in February 2021 (see p. 2), and we also issued a report solely on the survey results.

About 59% of the county workforce—3,374 people—participated in the survey. Key findings included:

- Teleworkers reported more confidence in county leadership and better experiences than people who worked onsite.
- Pandemic-related safety measures appeared to be in place, but with room for improvement.
- Library employees expressed anger and concern over potential layoffs and a lack of confidence in Library leadership.
- Employees working in the jails were more negative about their experiences and called for support from leadership.

We evaluated the status of recommendations from our February 2021 audit of the county's pandemic response. We focused on recommendations due:

- Immediately upon the original report's issuance
- By July 1, 2021 or sooner
- Prior to adding in-person capacity at locations

Of the 15 recommendations we evaluated, we found that two still needed to be implemented:

1. The Sheriff's Office did not implement our recommendation to expand the use of free-phone calls or modify lobby video visit operations to allow for safe use.
2. For Library locations, the county did not implement our recommendation to add COVID-19 specific cleaning and disinfecting requirements into its contracts with janitorial providers prior to adding substantial in-person capacity.

MULTNOMAH COUNTY
GOOD
government
HOTLINE

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.

Online goodgovhotline.com

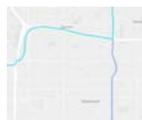
Email mult.auditor@multco.us

Call 888-289-6839

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2021 Report Summaries

Multnomah County Commission Redistricting Plan



Required communication:
Joint Office of Homeless
Services' data



The County Charter requires the Auditor's Office to assess the populations in each county commission district every 10 years after the U.S. census, and to modify boundaries if any district is more than 103% larger than any other.

The 2020 census data showed that Districts 1 and 2 were each over 103% of District 3, triggering redistricting. Working with a county GIS specialist, we developed districts that met requirements in the Charter, a directive from the Oregon Secretary of State, and the U.S. Voting Rights Act.

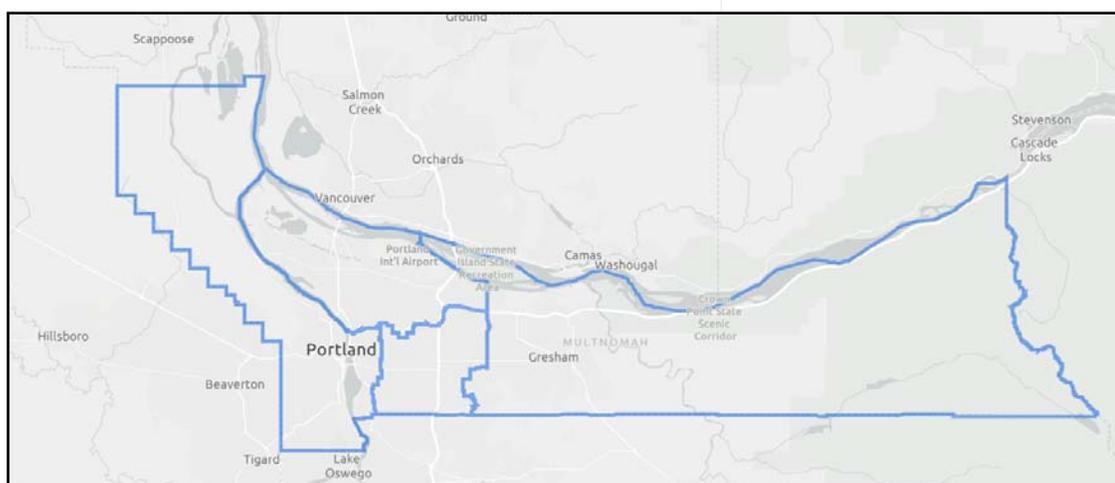
Community members could give input on redistricting online or through hard copy forms in English, Spanish, Russian, Somali, Vietnamese, and Simplified Chinese. People could also submit comments via audio or video. We incorporated ideas when they did not conflict with requirements.

In December 2021, we presented our redistricting plan to the Board of County Commissioners. They passed an ordinance adopting the new boundaries in January 2022.

In 2021, we started an audit of living conditions for clients of county-funded housing services. Our work included obtaining address data from the Homeless Management Information System (HMIS) address data from the Joint Office for fiscal years 2020 and 2021.

When we evaluated the data's reliability, we found a problem. For at least those two years, the Joint Office had reported on People Newly Placed into Housing using a field that actually meant Project Start Date for people newly enrolled in housing programs or services. This was problematic because some people who enter a housing program do not end up entering into housing.

Generally accepted government auditing standards required us to report this issue to management and to County and Portland Commissioners. We stopped the living conditions audit in order to audit Joint Office information systems. Once we are confident about the data in the information systems, we may revisit the living conditions audit.



New Multnomah County
Commission Districts
Source: County GIS

Other 2021 Accomplishments

We established the Auditor's Community Advisory Committee



We passed our peer review



One of our ongoing commitments in the Auditor's Office is to continually improve our audit processes, including building in more opportunities for public engagement in our work. To help bring community wisdom into our audit processes, we established an Auditor's Community Advisory Committee (ACAC) at the beginning of 2021.

The five-member ACAC provides input on the audit schedule, community engagement aspects of performance audits, and integrating diversity, equity, and inclusion practices in audit work. So far, the ACAC has helped shape audit methods as well as how we communicate about audits to the public. For example, we now have dedicated web pages for every audit while they're in process so community members can be kept informed about the work we're doing on their behalf.

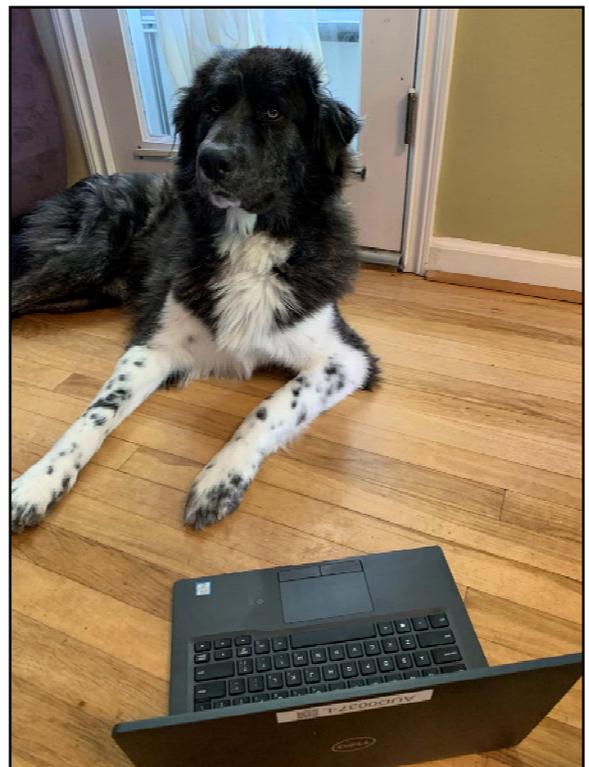
The ACAC's members are:

- Derek Collier
- Alysia Cox
- Brandon Goldner
- Diane Odeh
- Rachel Sowray

Have you ever wondered who audits the auditors? Other auditors, of course!

Generally accepted government auditing standards require that auditors receive peer reviews from other audit professionals. Using the guidance of the Association of Local Government Auditors, our office has a review every three years.

Our peer review was supposed to take place in April 2020, but was delayed due to the COVID-19 pandemic. In early January 2021, the review took place remotely. The Auditor's Office passed the peer review by a two-person team selected by the Association of Local Government Auditors. Our next peer review should take place in 2023.



Auditor McGuirk's dog, Hannah, pretending to be a peer reviewer
Source: Auditor's Office