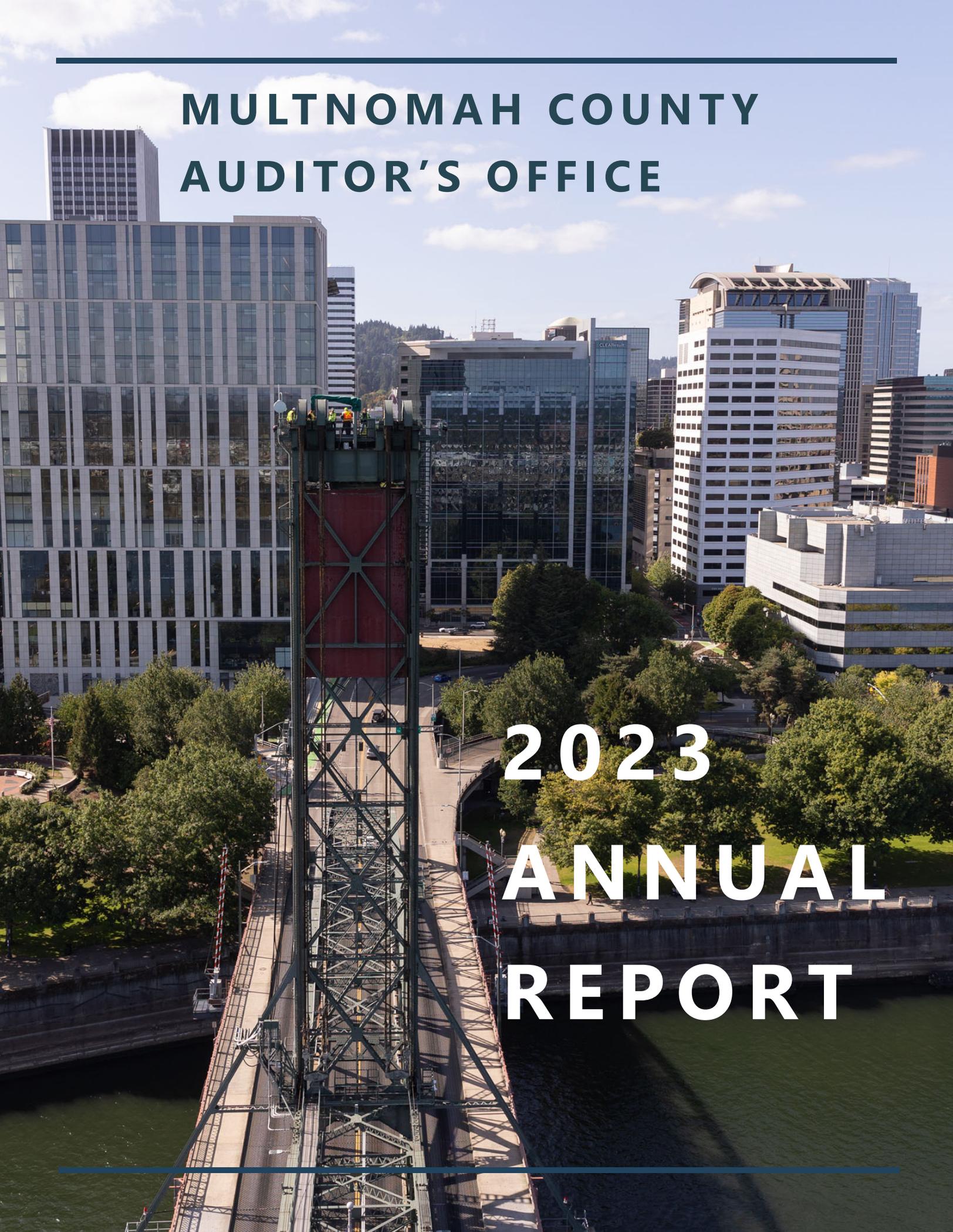


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# MULTNOMAH COUNTY AUDITOR'S OFFICE

An aerial photograph of a bridge tower, likely the Astoria-Megler Bridge, with a city skyline in the background. The bridge tower is a tall, dark metal structure with a red-painted upper section. The city skyline includes several modern glass and steel buildings. The foreground shows the bridge deck and the water below. The text "2023 ANNUAL REPORT" is overlaid in large white letters on the right side of the image.

2023  
ANNUAL  
REPORT

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# Message from the Multnomah County Auditor

Dear community members,

The past year, 2023, was one of important growth in your County Auditor's Office. We expanded our staff by hiring additional auditors and the first County Ombudsperson.

As we built our capacity, my team and I reaffirmed our commitment to advocating for accountable county government. We refined our office's mission statement and developed value statements that I am pleased to share with you here.

**Our mission** is to promote accountable and equitable county government. We independently examine county programs; receive and investigate reports of suspected fraud, waste, and abuse of position; and serve as an impartial resource to help people resolve issues with county programs. We find out how well the county government is working, recommend improvements, and report to the public on our work.

**We value** equity, accountability, and inclusion:

## **Equity**

- Centering and elevating the voices of those most impacted
- Identifying barriers and working to remove them
- Dedicating ourselves to using a racial justice lens to guide all of our work

## **Accountability**

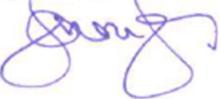
- Holding ourselves accountable to our mission, each other, and our community
- Promoting responsible government through truth-telling
- Sharing trustworthy information so people can understand and improve their government

## **Inclusion**

- Inclusively leading with race
- Being responsive to our communities
- Actively supporting people to participate

It is our privilege to practice these values as we promote accountable and equitable county government. And it is our honor each day to serve the people of Multnomah County.

Best wishes for 2024,



Jennifer

# 2023 Capacity Improvements

## We expanded our audit staff

Thanks to our office's advocacy and community members' support, we succeeded in adding staff positions to our office through the county's annual budget process. This was the first time the size of the Auditor's Office increased since at least the late 1990s.

Since the 1990s, county government has expanded tremendously in terms of programs, funding, and staffing. It makes sense that our office with its dedication to promoting accountable, equitable county government should grow too. This growth means our office has more capacity to conduct performance audits that let the public know how their county government is operating, including what is working well and where improvements are needed.

We were thrilled to welcome four staff auditors to the office in January: Senior Management Auditor Rosalie Roberts and Management Auditors Dani Bernstein, Michelle Greene, and Mical Yohannes. They have been great additions to our team of highly skilled, questioning, compassionate, and quality-focused professionals.



From left to right: Dani Bernstein (they/them), Rosalie Roberts (they/them), Mical Yohannes (she/her), and Michelle Greene (she/her).

## We established the new role of County Ombudsperson



Cheryl Taylor (she/her)

In May, Cheryl Taylor joined our office as the County Ombudsperson. In November 2022, more than 85% of county voters passed a charter amendment establishing the ombudsperson as a role in the County Auditor's Office.

Since she joined the office, Cheryl has been very busy serving as a resource for people who need help resolving issues they are having with county departments or programs.

As ombudsperson, Cheryl can conduct independent, impartial investigations into the administrative acts of county programs. Her role is to ensure people are treated fairly in their interactions with the county.

# LIBRARY AUDIT REPORT



## ETHICAL CULTURE SURVEY RESULTS

Only one in three employees perceived that the rules apply to everyone equally

	Disagree and Strongly Disagree	Agree and Strongly Agree	Don't Know
I believe disciplinary actions are taken when individuals engage in unethical behavior or misconduct at Multnomah County.	31%	46%	24%
I believe the rules and associated disciplinary actions for unethical behavior or misconduct are the same for every employee.	47%	34%	19%
If I raise a concern about unethical behavior or misconduct, I believe the County will fully investigate.	29%	53%	18%

Source: Multnomah County Auditor's Ethical Culture Survey issued 2022. Respective to the order of the results above, 2,643, 2,639, and 2,639 people answered the questions. Some results may not add to 100% due to rounding.

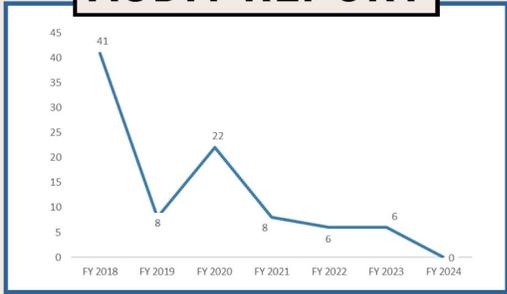
2022

# JOINT OFFICE HOMELESS SERVICES AUDIT REPORT



Update on our Recommendations to Improve Jail Conditions

# BUDGET PROCESS AUDIT REPORT



# 2023 Audits & Special Studies

# 2023 Audit Reports & Special Studies

## [Ethical Culture Survey: Employees find the county's culture strong, but want more accountability from managers](#)

In June, we issued the results of our recurring survey to employees about the county's ethical culture. Overall, survey results showed employees at all levels of the county demonstrated ethical conduct. But, many employees also felt:

- A lack of trust that management holds higher-level employees accountable
- Concern about a lack of transparency and inconsistency in the complaint process
- Uncertainty about the value of speaking out, and worry about retaliation
- A lack of accountability from managers may worsen racial inequity

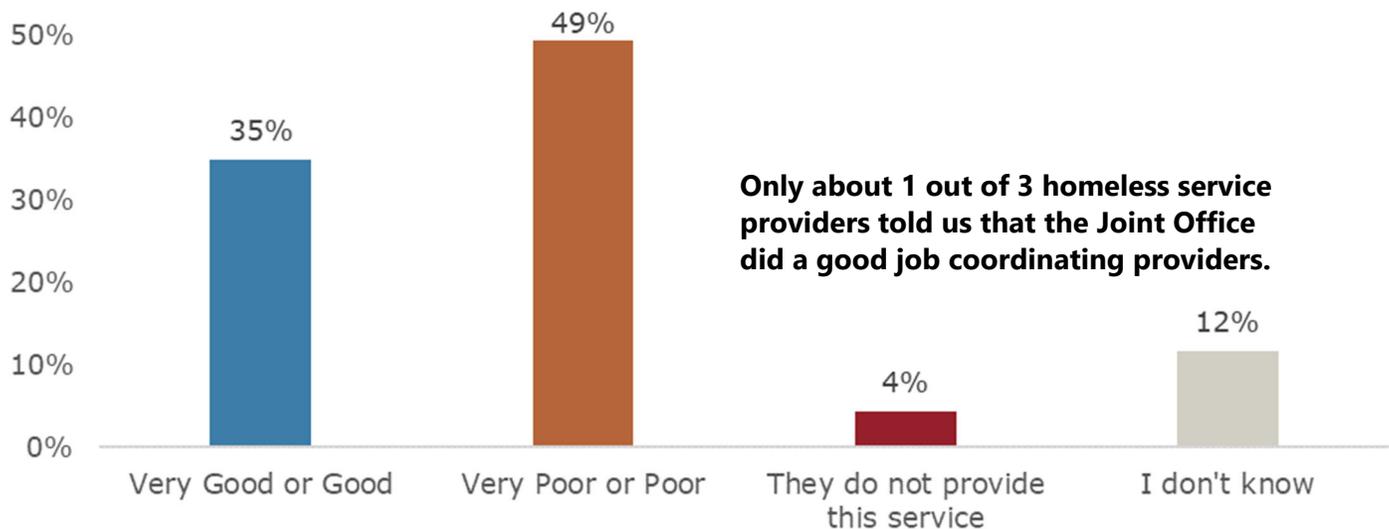
We urged management to use the report to learn about employees' continuing concerns and improve the county's culture. And we hope employees will use the survey results to help push for positive change.

## [Joint Office of Homeless Services: Providers were frustrated with contract management and communication](#)

In August, we issued this audit report focused on the perspectives of homeless services providers and Joint Office staff. Our work included developing a survey for providers and Joint Office staff, in addition to conducting interviews, research, and data analysis.

Many Joint Office staff shared feedback about the challenges of dealing with public criticism amid working in a long-term crisis, including the pressure to solve the root causes of homelessness. We learned that the Joint Office did not consistently pay providers on time and that providers grappled with incomplete, untimely contracts.

We made eight recommendations for the Joint Office to improve communications with homeless service providers and improve contract management.



# 2023 Audit Reports & Special Studies, continued

## [Multnomah County Budget Process Audit: County needs better reporting on expenditures and more time for community involvement.](#)

Our audit report on the county’s budget process came out in October and focused on assessing the budget process for transparency and understandability. We found that the county’s process is aligned with most best practices. But there are two important areas in which the county’s process could be better:

**Financial reporting** — The county meets Oregon budget law requirements by tracking and reporting on budgeted amounts compared to actual expenditures at the operating fund level by department. But the county’s financial system is not set up to report budgeted compared to actual expenditures on a program offer basis, which is the level at which the Board of County Commissioners makes budget decisions.

**Community engagement** — The county’s multi-part approach to community engagement, but the budget process’s complexity and short timeline limit the potential for impactful public engagement.

We made recommendations to improve the transparency in financial reporting by reporting budget to actual spending at the same level at which the Board adopts the budget, and to provide for more meaningful community engagement in the budget process.

## [Multnomah County Library: Employees raise serious concerns with security, workforce equity, and staffing](#)

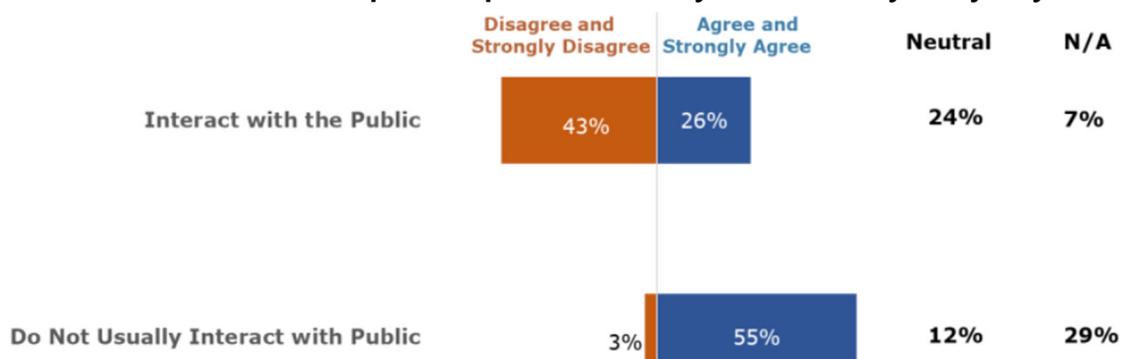
In December we issued this audit report providing insight into the experiences of Library employees. The audit focused on workplace security and structural staffing challenges that contribute to equity issues in the Library work environment.

We found the following issues and made a number of recommendations to address them:

**Workplace Security** — Employees were frustrated about the gaps in the response to serious incidents, particularly employees who frequently interact with the public. Improved coordination is needed between departments and countywide services to develop a proactive response to serious security incidents.

**Staffing & Workforce Equity** — In recent years, the Library has hired its most diverse workforce to better reflect the diverse communities it serves. However, we heard that some employees do not feel valued, and employees with specific language and cultural skills need more clarity about their roles. Services have been reduced due to staffing issues and pandemic

### Library workers who interacted with the public in person & virtually were less likely to say they feel safe at work



## 2023 Audit Reports & Special Studies, continued

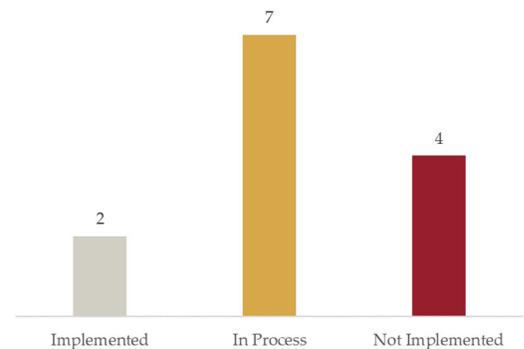
### [Recommendation Status Evaluation: Sheriff's Office is in the process of implementing about half of the recommendations from the 2022 audit](#)

We regularly assess the status of audit recommendations to support county government's accountability to you. In December, we published a report on the status of the 13 recommendations from our [2022 audit of county jail conditions](#).

We found that the Sheriff's Office has implemented two recommendations and was in the process of implementing seven others. We also determined that the following four recommendations were not implemented:

- Eliminate the use of isolation as a disciplinary sanction for individuals with mental health conditions.
- Eliminate the use of disciplinary sanctions that involve isolation.
- Review the results of our survey of adults in custody to examine the areas of concern that adults in custody identified and implement changes to address those areas of concern.
- Explore an independent review function for jail operations, such as discipline and use of force incidents.

**We determined that most of the recommendations from our jail conditions audit are in the process of being implemented.**



## We passed our peer review!

The County Charter requires our office to conduct performance audits in compliance with generally accepted government auditing standards. Part of complying with these standards means that our office receives a peer review from other audit professionals every three years.

In April, our office received and passed our peer review conducted by other local government auditors. The Association of Local Government Auditors selects the peer reviewers and provides guidelines for the peer review. The review covered our audit work for 2020, 2021, and 2022.

Peer reviews are important because they provide assurance to the people of Multnomah County that my office has systems in place to meet rigorous government auditing standards set at the federal level, and that these systems have worked effectively. This means you can trust in the results of our audits and the processes we use to arrive at those results.

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**SPEAK UP**

KOR U HADAL

НЕ МОВЧАЙ

**GOOD**  
government  
**HOTLINE**

LÊN TIẾNG



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

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

All reporters remain confidential.

2023

Good Government  
Hotline Updates

# 2023 Good Government Hotline Updates

## We protected the Auditor's Office's ongoing operation of the Hotline

In 2007, LaVonne Griffin-Valade, who now serves as our Oregon Secretary of State, established the hotline as part of her tenure as County Auditor. Since then, the Auditor has operated the hotline continuously to provide county employees and community members with a confidential method for reporting suspected fraud, waste, inefficiency, or abuse of position in county government.

With strong community support, this year we affirmed that the Auditor's should operate the hotline now and into the future by successfully advocating for the creation of a county ordinance that protects the hotline as a function of the Auditor's Office. The ordinance officially became part of the County Code, which contains the county's laws, in August 2023.



## We made it easier for you to connect with the Good Government Hotline

International Fraud Awareness Week took place between November 12 and 18, and as an official supporting organization, our office used the opportunity to launch enhancements to the hotline. It's now easier than ever to report suspected fraud, waste, inefficiency, or abuse of position in Multnomah County government.

- We updated the [reporting website](#) and streamlined our intake questions. If you want to make a report online, the reporting process will take less time than ever.
- We now have a mobile-friendly site to make a report. You can access it [here](#), or scan the QR code below to make a report through an abbreviated reporting process. To check back on your report, you can easily save your report's unique follow-up code and password to your phone.
- We have a new feature, called "[Ask a question](#)." If you're not sure whether something you saw or heard is fraud, waste, or abuse of position, you can simply ask us a question. We'll get back to you by email, phone, or through our reporting portal (you can remain anonymous if you choose).
- You can still always call 888-289-6839 to make a report. Hotline representatives can receive your concern 24 hours a day, seven days a week, and translation services are available for more than 150 languages.



Hotline QR Code

# 2023 Good Government Hotline Reports

## [Abuse of Position: Hotline tip identified county employee's use of their position to seek personal benefits](#)

In April, we issued a report on our investigation based on a tip that a county employee attempted to receive cash payments from a program under their purview. We determined that the employee had abused their position.

During our preliminary investigation, we reviewed records, payments, and conducted interviews. This work suggested that the employee's conduct may be criminal and we notified law enforcement. We collaborated with the Multnomah County Sheriff's Office as they undertook additional investigative steps. At the conclusion of their investigation, the Multnomah County Sheriff's Office submitted a report to the Multnomah County District Attorney.

The Auditor's Office concluded that the county employee violated ORS 244.040 Prohibited use of official position or office, because they used their position at the county to obtain financial gain, which would not have been available but for their position. Pursuant to our internal policies and ORS 297.765, Policies and procedures for local government waste hotline, we notified the Oregon Government Ethics Commission, and county human resources.

This was a complex case. In accordance with Oregon law and best practices, we notified appropriate parties when our preliminary investigation indicated potential violations may have occurred or may be occurring.

## [Inefficiency: Over the past five years, Animal Services spent about 30% of the donations and board allocated funds it received to its restricted-use accounts](#)

We issued this report in June after investigating a tip to the hotline about Multnomah County Animal Services. We reviewed whether Animal Services was using its restricted-use accounts to provide services to animals in its care and in the community. Restricted-use accounts are accounts with specific purposes as outlined by a county resolution. We determined that Animal Services didn't adequately manage or oversee the restricted-use funds, resulting in the inefficient use of county resources.

We reviewed donations and spending with regard to the Adoption Outreach Fund, Dolly's Fund (for medical care), and the Spay/Neuter Fund over a five-year period. The restricted-use accounts include donations from community members, and the Spay/Neuter Fund also includes \$25,000 set aside by the Board of County Commissioners each year.

From July 1, 2018 through mid-May 2023, Animal Services received over \$2 million to the three restricted-use accounts we reviewed. Across those nearly five years, Animal Services recorded just over \$627,500 (30%) in expenditures against these accounts.

We made recommendations including that Animal Services pause soliciting for donations from the public until it develops a plan for using the funds, and has processes and procedures for spending funds from the restricted-use accounts.



The Multnomah County **Ombudsperson** investigates complaints or assists in resolving issues with county agencies and departments.

All reporters remain confidential.

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

2023  
County  
Ombudsperson  
Updates

# 2023 Ombudsperson Updates

## Our County Ombudsperson

Earlier in this annual report, we announced that in May we welcomed Cheryl Taylor as the first County Ombudsperson. As the County Ombudsperson, Cheryl helps people who live in Multnomah County resolve issues with county programs and departments. The Ombudsperson is here to ensure that residents are treated fairly in their interactions with the county. As a part of the County Auditor's office, the Ombudsperson is impartial and independent.



Multnomah County

Ombudsperson

Since she joined the office, Cheryl has been a reliable, compassionate resource for people having trouble with issues including:

- rent assistance
- vehicle tows
- unanswered county phone lines
- and a host of other issues.

## How to get in touch with the Ombudsperson

If you need help resolving an issue you are having with a county department or program, you can contact our County Ombudsperson.

Before you contact the County Ombudsperson, first try to resolve your issue directly with the county program or department involved. This is the quickest way to resolve most issues between individuals and the county.

If you're not sure who to call or are unable to resolve the issue directly with the program or department, then contact the County Ombudsperson:

- 503-988-1234
- [ombudsperson@multco.us](mailto:ombudsperson@multco.us)

You can also reach the Ombudsperson online:

- Request assistance at our [reporting website](#).
- Use our mobile-friendly site to make a report. You can access it [here](#), or scan the QR code below to make a report through an abbreviated reporting process. To check back on your report, you can easily save your report's unique follow-up code and password to your phone.



Ombudsperson QR Code



2023  
Community  
Engagement  
Updates

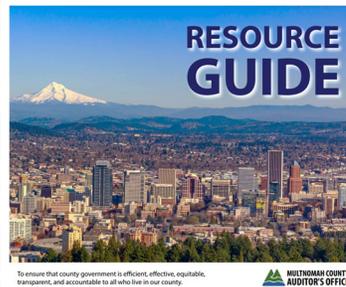
# 2023 Community Engagement Updates

## We launched a resource guide to enhance how we serve the public interest

This summer, we hosted our second College to County intern, Gelsi Tuz-Uxul. (Our first College to County intern, Sura Sumareh, is now an auditor in our office!) Gelsi focused her work on community engagement and the creation of a community resource guide. Beautifully designed and informative, the resource guide is an extension of our commitment to serving the public interest. In this case, we worked to provide information that you can use to access important services, obtain supports, and enjoy our county. You can access the [resource guide here](#).



Intern Gelsi Tuz (she/her/ella) talks with community members at a community fair during the summer of 2023.



## Working with dedicated volunteers

County volunteers contribute their time, knowledge, and abilities to programs across the county. In 2023, we were fortunate to work with amazing community volunteers.

The **Auditor's Community Advisory Committee** provides input on the audit schedule, community engagement, and diversity, equity, and inclusion practices. In 2023, we recruited some new members to the committee and were fortunate to have some continuing members too!

- Alysia Cox, continuing member
- Becky Graham
- Darius Mani Yaw
- Diane Odeh, continuing member
- John Karabaic
- Tempest Blanchard

And we support the **County Commissioners' Audit Committee**, which is a liaison to the Board, the external auditor, and management for required external financial audits. In 2023, the Audit Committee's community members were:

- Donald R. Cox, Jr.
- Shani Harris-Bagwell
- Terri Preeg Riggsby, Chair
- Kevin C. Rogers, Vice Chair
- Annick Yagapen

# 2023 Community Engagement Updates

## Making and sustaining connections with diverse county communities

Being engaged in our county helps our office learn about community needs, while celebrating the vibrant communities that make up the fabric of our county. Increasing our awareness of the county's communities and how they interact with the county government helps us make sure that our work is attentive to community concerns and opportunities to improve how government serves us all.

This year we learned from communities at these and other events:

- 50th Delta Park Powwow
- 38th Dr. Martin Luther King, Jr. Tribute: Keep Alive the Dream
- 30th Good in the Hood
- 27th Portland Polish Festival
- 13th Central Catholic High School's Annual Democracy in Action event
- 10th Montavilla Street Fair
- 3rd Rosewood Initiative's Saturday Celebrations
- 3rd Oregon Rises Above Hate event: Recognizing Diversity, Beauty, and Strength of Asian American, Native Hawaiian, and Pacific Islander (AANHPI) Community
- 3rd NAYA UnThanksgiving events
- Arab American Cultural Center of Oregon's Arab American Heritage Month inaugural event
- Asian Pacific American Network of Oregon (APANO), hosted their AANHPI annual event with the 2023 theme, "Voices of Change Celebration: Deepening Ties, Growing Power."
- Brooklyn Action Corps member meeting
- Burmese/Cambodian/Lao/Thai New Year in the Park at Portland's Glenhaven Park
- Dr. Martin Luther King Jr. Day at University of Portland's "Who Is Beloved In Our Community" community conversation
- Foster-Powell Center Street Mural next to Kern Park
- Latiné and Hispanic Heritage Month Come To Our Home - Ven A Nuestra Casa
- Partners in Diversity: Inaugural Joint Asian Pacific Islander and Black Community Resource Group event
- Portland State University's Public Administration Master's Program Alumni Panel
- Race Talks's Uniting to Break the Chains of Racism: Pride and Juneteenth Forum
- Responding to Hate in the Workplace, Partners in Diversity program
- Say Hey! quarterly events hosted by Partners in Diversity
- Sisters of the Road's Houseless Day of Remembrance observance
- Terwilliger Plaza Saturday Forum
- They Never Asked: Senru Poetry from the WWII Portland Assembly Center
- Word is Bond's Annual Community Exhibition and Showcase
- Word is Bond's Juneteenth Albina and Cully Neighborhood Walking Tours

We would love to connect with you! Send an email to [mult.auditor@multco.us](mailto:mult.auditor@multco.us) to invite Auditor McGuirk or a member of our office to your community meeting or event. Or call us at 503-988-3320.



# Multnomah County Auditor's Office

Dani Bernstein    Raymond De Silva    Nicole Dewees  
Michelle Greene    Mandi Hood    Jennifer McGuirk  
Annamarie McNiel    Rosalie Roberts    Marc Rose  
Sura Sumareh    Cheryl Taylor    Mark Ulanowicz  
Mical Yohannes    Caroline Zavitkovski

501 SE Hawthorne Blvd., Room 601 Portland, OR 97214  
503-988-3320    [mult.auditor@multco.us](mailto:mult.auditor@multco.us)  
[multco.us/auditor-mcguirk](http://multco.us/auditor-mcguirk)