

Multnomah County Auditor's Office

2024 Annual Report

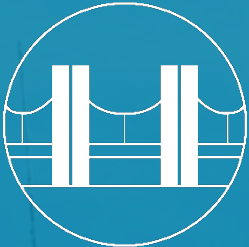


Table of Contents

Message from the Multnomah County Auditor.....	2
Community Engagement: Meaningfully connecting with people to improve our county.	4
Performance audit reports: Tools to understand and improve county government.....	10
Good Government Hotline: A trusted place to report suspected fraud & waste in county government.....	15
County Ombudsperson: An impartial resource for resolving individual issues with county programs.....	19

Message from the Multnomah County Auditor

Dear community members,

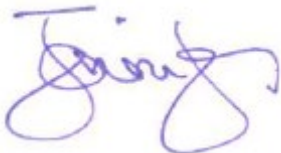
My team and I spend a lot of time out in the county hearing from community members about your concerns. We want to connect with you to ensure that our work centers and elevates the voices of those most impacted by county programs. And we strive to connect in ways that reflect our values of equity, accountability, and inclusion.

We hope to develop relationships that aren't transactional, but are based in trust and can evolve. We know we are privileged when community members share their experiences and expertise with us, and it is our honor to report back to you on how your insights have contributed to the work we do on your behalf.

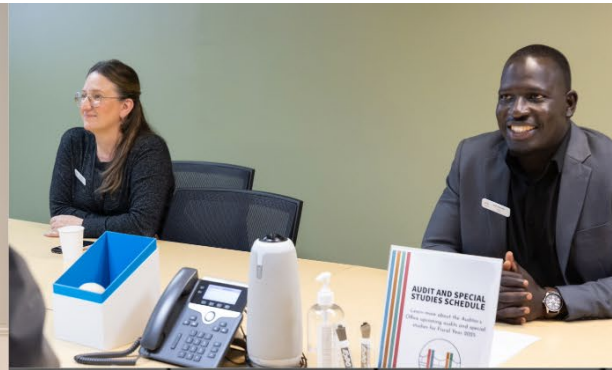
In 2024, we invited you to our office to continue the conversation. At in-person and virtual open houses, we shared information about our work, heard and responded to your questions, and received feedback on our upcoming projects and on our office more generally. It was energizing to talk with people about how we can work together to promote a county government that is accountable and equitable.

As my team and I head into 2025, we will take that energy with us to continue our service to the people of Multnomah County. Through community engagement, performance audits, the Good Government Hotline, and the County Ombudsperson, we will continue to be an office you can count on as a trusted resource.

Thank you for the privilege of serving as your County Auditor,

A handwritten signature in purple ink, appearing to read "Jennifer".

Jennifer



Community engagement

Community Engagement: Meaningfully connecting with people to improve our county

All of the work the County Auditor's Office does is about improving county government so that it better serves everyone who lives in our county. We can't do this work effectively without community members.

It is important to everyone in our office that our work reflects community needs and concerns. We focus our community engagement efforts on learning about the experiences of those most impacted by county programs to ensure we are focusing our audit and investigative resources appropriately. We also share with community members what we have learned and provide them with information they can use to help keep the county government accountable.

We value the lived experiences of our community members, and are honored when people share their knowledge with us. In addition to working with individual community members, we hosted and participated in larger events, as described below.

We held our first open house

On September 18, we welcomed over 50 guests at the Multnomah Building for an in-person open house. Then on September 26, we held a virtual open house that more than 20 people attended. Attendees included community members, other elected officials, folks from community-based organizations, and Multnomah County employees.

We were grateful to have guest speakers at both events. AFSCME Local 88 President Jackie Tate and Community Advisory Committee members Becky Graham and John Karabaic spoke at our in-person event, and Community Advisory Committee member Diane Odeh spoke at the virtual open house. Speakers from within our office talked at both events about how we serve the people of Multnomah County through

performance audits, the Good Government Hotline, the County Ombudsperson, and community engagement.

We participated in more than 25 community events

Here are some of the places where we connected with community members in 2024:

- Multnomah County Auditor's Office In-Person Open House
- Multnomah County Auditor's Office Virtual Open House
- Arab American Heritage Month event, hosted by Multnomah County Employees of Color Resource Group
- Rosewood Saturday Celebration and Resource Fair
- Democracy in Action, hosted by Central Catholic High School
- All of Us Community Conversation, hosted by Urban League of Portland
- Asian American and Native Hawaiian Pacific Islander (AANHPI) Heritage Month, hosted by Oregon Rises Above Hate
- Asian Pacific Islander Community Resource Group (API CRG) Lunar New Year Celebration, hosted by Partners in Diversity
- Black Artists of Oregon Exhibit, hosted by Portland Art Museum
- Burmese/Cambodian/Lao/Thai New Year in the Park Festival, hosted by Cambodian American Community of Oregon
- Chinese New Year Cultural Fair, hosted by Oregon Chinese Consolidated Benevolent Association, Portland Chinese Times, and Portland Art & Cultural Center
- Coalition of Communities of Color's Summer Soiree
- The Community for Positive Aging
- Community Resource Fair at Woodmere Elementary, hosted by Community Services Network PDX
- County Community Involvement Committee's Budget Engagement Subcommittee
- Data Sovereignty Gala, hosted by Future Generations Collaborative (FGC)
- Indigenous Peoples Day Celebration, hosted by Future Generations Collaborative (FGC)
- Juneteenth Proclamation, hosted by Multnomah County

- Juneteenth Woodlawn Walking Tour, hosted by Word is Bond
- Lents International Farmers Market, hosted by Portland Farmers Market (PFM)
- P:ear Mentor - Creatively Mentoring Homeless Youth's Voter registration event
- Philippine Chamber of Commerce of Oregon (PACCO) Rooftop Networking event
- Portland Pride Parade with Basic Rights of Oregon hosted by Pride Northwest, Inc
- Premiere of The Black Stars, hosted by Word is Bond
- Rose Haven Day Shelter and Community Center Voter Registration events
- Threads of Remembrance: 45 Years of Activism, Community, and Reparations, hosted by Portland Japanese American Citizens League (JACL)
- Winter Health Resource Fair, hosted by Immigrant and Refugee Community Organization (IRCO)
- Women's History Month: This is She's Talk Series Celebrating Portland's Women of Color, hosted by Lan Su Chinese Garden

We would love to connect with you! Send an email to 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.

We worked with dedicated volunteers

In 2024, we were fortunate to work with a variety of volunteers who contributed their time, knowledge, and abilities to serve the county and its communities.

The **Auditor's Community Advisory Committee** provides input on the audit schedule, community engagement, and diversity, equity, and inclusion practices. The committee meets with Auditor McGuirk every other month, which is a tremendous gift of time and knowledge to the county. The 2024 Auditor's Advisory Committee members were:

- Tempest Blanchard (outgoing member)
- Alysia Cox
- Becky Graham
- John Karabaic
- Darius Mani Yaw
- Diane Odeh

The County Charter directs the County Auditor to appoint a **Salary Commission** every even year. This volunteer commission sets the salaries for the County Chair, Commissioners, and Sheriff, as well as a county salary supplement for the District Attorney. (The County Auditor's salary is set in the County Charter.) The 2024 Salary Commissioners were:

- Kelly Anderson
- Dr. Koffi Dessou
- Karen Ehn
- Heather Pedersen, Chair
- Travis Southworth-Neumeyer, Secretary

Our office also supports the **County Commissioners' Audit Committee**, which is a liaison to the Board, the external auditor, and management for required external financial audits. In 2024, the Audit Committee's community members were:

- Donald R. Cox, Jr. (outgoing member)
- Shani Harris-Bagwell
- Terri Preeg Riggsby, Chair
- Kevin C. Rogers, Vice Chair
- Jerry Walker (new member)
- Annick Yagapen

We hosted amazing interns

In 2024, we hosted three interns. First, we hosted design intern Phoebe Moreno, a recent graduate of the Pacific Northwest College of Art. Phoebe did an excellent job developing a family of logos for our office that maintained familiar and well-liked elements in our hotline and ombudsperson logos, while also creating a new office logo.

Then we hosted two College to County interns: Gelsi Tuz-Uxul and Kate Milne. We were thrilled to host Gelsi again; she was also an intern in our office in 2023. During her work as our 2024 Communications & Engagement Intern, Gelsi updated the [Resource Guide](#) she created in 2023.



Left to right: Kate Milne, Auditor McGuirk, Gelsi Tuz

She also masterfully orchestrated our in-person and virtual open house events, with Constituent Relations & DEI Engagement Specialist Raymond De Silva and Performance Auditor Michelle Greene.

Kate spent their time as our Ombudsperson Community Engagement Intern supporting County Ombudsperson Cheryl Taylor. Kate made connections with community partners and staffed events with Ombudsperson Taylor, dealt with case tracking and other administrative matters, and created contact summaries that helped Ombudsperson Taylor respond appropriately to community members. We have seen a dramatic increase in contacts to the County Ombudsperson, and were fortunate to bring Kate on in a limited duration appointment after their internship ended to ensure the County Ombudsperson can respond in a timely manner to community members.



Performance audits

Performance audit reports: Tools to understand and improve county government

Every performance audit report we publish is a tool you can use to understand county government at a systems level and advocate for its improvement. Each of the reports we issued in 2024 was the result of hundreds of hours of work by a hard-working, expert staff dedicated to public service and government accountability.

2024 audit report recaps

[Joint Office of Homeless Services: Reporting on supportive housing and rapid rehousing was an accurate reflection of provider data most of the time, but providers would like a more user-friendly data system](#)

In April, we published this report focused on the Joint Office of Homeless Services' data reporting. We started this audit after finding that the Joint Office was not using the appropriate data to publicly report housing placements. (In 2021, we reported this in a [letter to county management](#).) We found that the Joint Office was now using the correct data to report housing placements, and that their data accurately reflected provider data most of the time. Also, we found that data entry continued to be time consuming, inefficient, and at risk of data entry error because contracted providers needed to use a second, more functional system for most data. We recommended that the Joint Office implement a database that allows providers to upload data from their internal systems.

[Contract Monitoring: Consistent countywide approach needed](#)

This June report built on work that our office has conducted for more than 20 years about why contract monitoring matters. Contract monitoring is how the county verifies whether the county and providers are meeting contract terms and performance measures. We looked at contract monitoring in the Health Department, Department of County Human Services, Department of Community Justice, and Joint Office of

Homeless Services. We found that the departments, and divisions within them, were not applying contract monitoring practices consistently or equitably across providers, and that the timeliness of payments to providers also varied among departments and their divisions. Our recommendations focused on improving the effectiveness of contract monitoring through improved standardization and coordination across the county in order to provide clear expectations and consistent procedures within the county and for contracted providers.

[Future of Work: Informational report on changes to the Multnomah County workplace brought on by the COVID-19 pandemic](#)

In August, we issued this informational report that covered how the county adopted telework for many positions during the COVID-19 pandemic, and describes telework's ongoing benefits and challenges. Several years after the county made significant and abrupt changes to how and where county employees work, over 40% of employees continue to work from home for at least a portion of their workweek. Telework has brought benefits to the workforce, though some employees report challenges with its implementation. We found that staff disagreed about when and whether they should be required to work in-person, and some managers were experiencing challenges with supervising employees in a telework environment.

[Financial condition report 2024](#)

We published the 2024 financial condition audit report in September to provide a look back at historical trends that can help inform future county decision making. Most dashboards in the report include financial data from fiscal year 2005 to fiscal year 2023, as well as various economic and demographic trends.

2024 status reports

It's critical that our audit reports result in real change at the county. To help ensure that happens, we follow up on audit recommendations to support the county government's

accountability. You can help too by making sure your county elected officials maintain a focus on implementing audit recommendations.

[Recommendation Status Evaluation – Pandemic Response: Contact Tracing](#)

In February, we published this report about the status of recommendations from our audit of COVID-19 contact tracing. We considered actions that could improve emergency readiness moving forward. We found that the county was still in the process of identifying barriers and establishing processes for redeploying county experts to programs in need during emergencies.

[Recommendation Status Evaluation: The Library has implemented one recommendation and is in the process of implementing another](#)

We published this first report on the status of recommendations from our 2023 audit of the Library work environment in May. We found that the Library had implemented our recommendation to coordinate with the County Security Program to complete a Workplace Violence Threat Assessment and Workplace Violence Prevention Plan and communicate the results to all employees. We found that the Library was in the process of implementing our recommendation to implement corrective actions and processes to ensure safety committees are meeting OSHA standards and using them as a place to address security issues.

[Recommendation Status Evaluation – Animal Services: Several recommendations implemented, some still in process](#)

In August we issued this report noting that Animal Services had implemented 8 of 15 recommendations that remained from our 2018 follow-up audit. The implemented recommendations included instituting a comprehensive enrichment program to ensure animals receive daily social contact, mental stimulation, and physical activity. The in-process recommendations included ensuring that the shelter can accept all animals brought to it by county residents and Animal Services' own animal control officers. We

also examined spay and neuter practices. During previous audits, Animal Services was spaying and neutering animals prior to adoption, but had switched to providing vouchers to people who adopted unaltered animals. We recommended that Animal Services return to spaying and neutering all eligible animals prior to adoption.

[Recommendation Status Evaluation: The county is still in the process of implementing the budget process audit recommendations](#)

In December, we issued a report that the county is in the process of implementing three recommendations and has not implemented one recommendation from our 2023 budget process audit. We found that the county is still in the process of improving the transparency of reporting budget to actual expenditures to the Board of County Commissioners; engaging the community budget advisory committees earlier in the budget process; and studying whether the county should budget on an annual or biennial process. We also found that the county had not implemented a recommendation asking the Board to develop a policy requiring departments to report to them when they intend to make expenditures in a way that the Board defines as materially different than how they proposed to spend the funds.



**Good Government
Hotline**

Good Government Hotline: A trusted place to report suspected fraud & waste in county government

We take all reports made to the Good Government Hotline seriously. If you suspect fraud, waste, inefficiency, or abuse of position in the county government, we want you to know that you can confidentially report to the hotline. We know it takes bravery to make a report to the hotline, and that matters to us.

All of our hotline investigations are the result of tips from people who made a report to the hotline. While not every allegation made to the hotline results in a public report, the Hotline Director investigates all complaints of suspected fraud, inefficiency, waste, or abuse of position in county government. This investigatory work requires significant skill so that substantive reports are investigated fully with a solid chain of evidence. It is essential work to help maintain the government's integrity.

Because our Hotline Director creates a separate annual report focused on statistics about the number and kinds of complaints to the hotline, this report focuses on summarizing our 2024 hotline-related publications.

2024 report recap

[Hotline tip report follow up: Animal Services should use donation funds for their intended purposes](#)

We issued this report in August to follow up on a June 2023 report about Animal Services' use of its restricted-use donation accounts. For the follow-up report, we found that Animal Services significantly increased spending from the restricted-use donation accounts between July 1, 2023 and May 1, 2024, but the increased spending was

primarily the result of shifting existing expenses – which in years past had been paid for with General Fund money – to the donation accounts.

For example, the Spay/Neuter Fund is supposed to supplement spay/neuter surgeries for pet owners in financial need, as described in a Board of County Commissioners' resolution and Animal Services' website. But between July 1, 2023 and May 1, 2024, Animal Services mostly spent from the fund for spaying and neutering of adopted animals. Financial need was not a consideration. The purpose of the donation accounts is to expand, enhance, and supplement services for animals and community members through innovative pilot programs, not replace General Fund support.

2024 memo recaps

On occasion, Auditor McGuirk will issue a memo to county leadership when we are not able to substantiate an issue reported to the hotline, but the matter is one of concern. This provides transparency to the public about hotline investigatory work and lets people know that we take their reports to the hotline seriously.

[Memo to Board of County Commissioners: Concerns about contract award allocation process](#)

In January, Auditor McGuirk issued this memo after someone alleged to the hotline that an elected official used their position to gain an advantage for a provider in a Joint Office of Homeless Services contract award allocation process. We could not substantiate abuse of position, fraud, or waste, but what we found was not acceptable. We found that the process was not insulated enough from outside influence to assure impartial and open competition, and that outside influence put undue pressure on Joint Office employees. At a minimum, this kind of influence gives the appearance that the process is not transparent, impartial, or open. It is particularly inappropriate when the individuals attempting to influence the process are elected officials or their staff.

[Memo to Board of County Commissioners: County used a state contract to enter into agreements with a vendor, but has not complied with state contract financial terms](#)

In November, Auditor McGuirk issued this memo after an individual alleged to the hotline that a contract was overpriced and a waste of county resources. We did not substantiate the allegation as meeting the definition of waste, but were concerned that the county, in entering into a cooperative contract based on a state contract, did not abide by the original contract's financial terms – as it was required to do. We were also concerned that the contracting process may have led to a more expensive project than necessary.



**County
Ombudsperson**

County Ombudsperson: An impartial resource for resolving individual issues with county programs

You can contact the County Ombudsperson if you need help resolving an issue with a county program or department. The Ombudsperson listens to people's complaints and concerns, and strives to help the person and the county program find a path to resolution. As an impartial professional, the Ombudsperson is dedicated to protecting the rights of people who live in Multnomah County, and to promoting fairness, efficiency, and transparency in county government.

The Ombudsperson can conduct independent, impartial investigations into administrative acts of county programs and can recommend changes. Often, the Ombudsperson can resolve issues through phone calls or other informal means. While most matters people report to the Ombudsperson do not result in public reports, we do issue those on occasion, like the one recapped below.

Because our Ombudsperson creates a separate annual report focused on statistics about the number and kinds of issues people contacted her about, this report focuses on summarizing our 2024 Ombudsperson publication.

2024 report recap

[County has longstanding contractual authority to hold AMR accountable, and needs to comply with code](#)

In May, we issued this Ombudsperson's report following an investigation into the county's contract with American Medical Response. The report focused on the ongoing non-compliance of AMR in its Emergency Medical Services contract with Multnomah County and what remedies were available to the county at crucial moments during the

contract periods in question. Additionally, it explored the establishment of the Emergency Medical Services Advisory Council and its intended purpose. The Ombudsperson recommended that the Board of County Commissioners should regularly receive ambulance response time data from the Emergency Medical Services staff that is compiled at least monthly for urban areas and every six months for rural areas; and that the Emergency Medical Services Advisory Council should be formed and the Emergency Medical Services Administrator should recommend members to the Board of County Commissioners for appointment to the Council.

Photo Credits

Report photos by Motoya Nakamura, Multnomah County Communications Office, except for some images on the Community Engagement title page taken by Auditor's Office staff.



Multnomah County Auditor's Office

Dani Bernstein

Michelle Greene

Jennifer McGuirk

Marc Rose

Cheryl Taylor

Raymond De Silva

Mandi Hood

Annamarie McNiel

Siniva Bennett

Mical Yohannes

Nicole Dewees

Kate Milne

Rosalie Roberts

Sura Sumareh

Caroline Zavitkovski

501 SE Hawthorne Blvd., Room 601 Portland, OR 97214

503-988-3320 mult.auditor@multco.us

multco.us/auditor-mcguirk