

## Auditor McGuirk's Response to Safety & Justice Subcommittee's Questions, Submitted April 7, 2022

**Is the rubric your office uses to assess what audits you might take on published publicly? Can we access them?**

When I ran for office, I pledged to prioritize audits of programs that directly impact people's health and safety. I also think it is important to use robust criteria for determining which audits to devote staff resources to. For that reason, during my first month in office, I directed my staff to develop a risk matrix to help determine which areas may need our attention. We [describe the matrix](#) on our website. The matrix asks questions about each program, including:

- What is the overall annual budget?
- What is the general fund budget?
- How many employees do they have?
- Does the program enable other County programs to function?
- Have there been any significant changes?
- How many vulnerable or under-served people depend on the program for basic needs?
- Does the public care about this program?
- What is the life and safety impact if the program does not meet its mission?
- Is there external oversight other than the Auditor's Office?
- What is the program's score on the ethics survey that our office conducts every other year?
- Have we audited the program in the last five years?

Based on the answers to these questions, we create a risk score. The higher the score, the more likely we are to audit the program/issue. I recently directed that we add to the matrix a measure related to hotline complaints about a program/issue and am considering other measures to refine the matrix this year.

We have not published the risk matrix with all of the potential audits and their scores. This has been because the final decision on what to audit rests with the County Auditor. The matrix and resulting scores are important internal tools to me for setting the audit schedule. While we haven't published the complete matrix and scores, they are public records.

**Have there been other efforts by your team to connect more with the community directly and seek input from them? (This was the question asked in context of your presentation, so maybe is there any additional information you can share about how your team connects with the community?)**

My office strives to connect with community on an ongoing basis to keep them informed about our work and provide opportunities for community members to provide input and guidance. We also connect with community members to learn from them for specific projects.

Prior to the pandemic, our regular engagement work involved attendance at community events, hosting constituent coffees in different parts of the county, and providing information to community members through our monthly newsletter, website, and social media. Toward the end of 2021 we started to be out in the community again by tabling at a couple of community events in Troutdale and at the Rosewood Initiative. I'm hopeful that this year my office can continue to be out in the community more. My staff and I are also happy to attend community meetings to present on our work and collaborate when we are invited to do so.

During our audits, my office seeks to learn from the experiences and wisdom of people who are on the receiving end of county services, as well as with the county's diverse employees and contractors. Before we engage with anyone, we start working with our equity lens tool. We developed this tool with guidance from the county's Office of Diversity and Equity after I took office and began to use it in projects started on or after July 2020. The tool helps us identify stakeholders and to continually keep in mind the people, places, processes, and kinds of power occurring with regard to a particular issue or decision.

From the beginning of our process, we strive to include people affected by the issue we're auditing through one-on-one interviews, focus groups, surveys, and other tools, using a trauma-informed approach. This enables stakeholders to participate in shaping audit objectives and scope. Our approach also strives to mitigate barriers to participation that community members may face, such as the need to communicate in languages other than English and the need for childcare. And we report back to the people we learn from about how their knowledge informed our audit objectives, reports, and recommendations.

### **How does the auditing office determine if an audit's recommendations have been implemented?**

The audit team evaluates the status of recommendations based on interviews, documentation, and other available evidence. Based on this work, the team determines whether the recommendation is:

- Implemented – Auditee has fully implemented, or auditee has resolved the issue to meet the recommendation's intent.
- In Process – Auditee has started implementation.
- Not Implemented – Auditee has not implemented, or does not intend to implement.

The team discusses their determinations with the County Auditor, and our office uses a quality assurance process to ensure our determinations about recommendation status are sound.