

Proposed amendments in red boxes are of highest priority to the Auditor's Office:
#1 - Remove an existing conflict of interest in budget-setting for the Auditor's Office.
#2 - Ensure county programs provide the Auditor's Office with necessary access to records and officials in a timely manner.
#3 - Ensure the ongoing existence of the county's fraud, waste, and abuse of position hotline.
#4 - Establish an ombuds for the county.

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3.15. Apportionment Of Commissioner Districts.

Not later than August 1 in the year of the official release of each federal decennial census for Multnomah County, the auditor shall determine the population distribution among the commissioner districts specified by this charter. If the population of any commissioner district is more than 103 percent of the population of any other commissioner district, the auditor, in consultation with the Multnomah County elections division, shall prepare and present to the board of county commissioners not later than August 1, a plan for modifying the boundaries of the districts so that the population of no commissioner district will be more than 102 percent of the population of any other commissioner district, notwithstanding the delineation of commissioner districts by this charter. The board of county commissioners shall, within 45 days of the submission of the report, alter the boundaries of the commissioner districts as necessary by ordinance to provide for an approximately equal population distribution. Change in boundaries of the districts shall not affect taking of office of a commissioner-elect with respect to the term of office for which elected prior to the adoption of the reapportionment. The auditor shall, as nearly as possible, retain the general geographic characteristics of districts established by this charter.

[Amendment proposed by Ord. 170 §4 (1978), adopted by people Nov. 7, 1978; amendment proposed by Ord. 427 §2 (1984) (ballot measure 11), adopted by people Nov. 6, 1984; amendment (ballot measure 26-79) adopted by people Nov. 3, 1998]

4.30. Compensation Of The Chair, Commissioners, Sheriff and District Attorney.

The auditor shall appoint a five-member salary commission, composed of qualified human resource professionals with compensation experience, by January 1 of each even year. The salary commission shall set the salaries for the chair of the board of county commissioners, county commissioners, sheriff and the county paid supplemental salary of the district attorney, documenting the basis of its decisions. All elected or appointed Multnomah County officials and employees are prohibited from serving on the salary commission.

[Amendment proposed by initiative petition filed Oct. 8, 1981, adopted by people May 18, 1982, reaffirmed Sept. 21, 1982; amendment proposed by Ord. 427 §2 (1984) (ballot measure 13), adopted by people Nov. 6, 1984; amendment proposed by Ord. 521 §1 (1986), adopted by people Nov. 4, 1986; amendment proposed by Ord. 603 §1 (1988), adopted by people March 28, 1989; amendment proposed by Ord. 659 §2 (1990) (measure 4), adopted by people Nov. 6, 1990); amendment (ballot measure 26-76) adopted by people Nov. 3, 1998; amendment (ballot measure

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26-58) adopted by people Nov. 2, 2004; amendment (ballot measure 26-111) adopted by people Nov. 2, 2010]

4.50. Vacancies -- Filling.

(3) In the event of a vacancy in an elective office, the board shall by ordinance prescribe procedures to designate an interim occupant of the office. The person so designated shall serve as acting chair, commissioner, sheriff or auditor, as the case may be, until the office is filled by election or appointment, as appropriate under section 4.50(1).

[Amendment proposed by initiative petition filed March 30, 1976, adopted by people Nov. 2, 1976; amendment proposed by initiative petition filed April 22, 1977, adopted by people Nov. 8, 1977; amendment proposed by Ord. 170 §4 (1978), adopted by people Nov. 7, 1978; amendment proposed by Ord. 427 §2 (1984) (ballot measure 14), adopted by people Nov. 6, 1984; amendment proposed by Ord. 604 §1 (1988), adopted by people March 28, 1989; amendment (ballot measure 26-80) adopted by people Nov. 3, 1998; amendment (ballot measure 26-113) adopted by people Nov. 2, 2010]

8.10. Auditor.

- (1) To ensure a transparent, accountable, effective, and equitable county government, the office of county auditor is hereby established. The office shall be under the supervision and control of the auditor of Multnomah County.
- (2) Qualifications and Salary. At the general November election in 1966 and at the general November election every four years thereafter an auditor shall be elected. A candidate for auditor shall be a certified public accountant or certified internal auditor as of the date of filing for office, subject to the following provision. The office of auditor shall become vacant when the person serving as auditor ceases to be certified. Effective upon certification, the salary for the auditor shall be four-fifths of a circuit court judge's salary.
- (3) Independent Authority. The auditor and the office of county auditor are structurally independent of the county chair, county commissioners, county sheriff, county district attorney, and county departments, offices, and other county operations in the exercise of the auditor's duties established under this Charter and County Code.
- 1 (4) Budget. In each annual budget, the board of county commissioners shall provide the auditor with the funding for the facilities, equipment, staffing, and services necessary for the office

Commented [JM1]: This clause is added to clarify why the county has an Auditor.

Commented [JM2]: This clause clarifies that the Auditor's Office reports to the Auditor.

Commented [JM3]: This is added to ensure the Auditor's independence from the county operations the Auditor's Office audits.

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cont. to perform its duties assigned under this Charter and County Code. Necessary funding shall be defined as an amount equal to at least 1% of a five-year rolling average of the county's adopted general fund expenditures budget. The auditor shall submit the office of county auditor's annual budget to the commission. The auditor may establish a Community Budget Advisory Committee for the Auditor's Office.

Commented [JM4]: This retains the current source for the Auditor's budget and ensures the Auditor's budget will keep pace with overall developments in county operations and finances.

(5) Legal Services. The auditor may obtain legal advice and representation from the county attorney or may retain or employ independent legal counsel. If the auditor retains or employs independent legal counsel, the office of county auditor shall be the client and is entitled to the benefits and privileges thereof.¹

Commented [JM5]: This language comes in part from the Association of Local Government Auditors' model legislation. This section puts the power to set the Auditor's budget floor in the peoples' hands and eliminates the current conflict of interest that exists because the Chair has budget power over the Auditor.

(6) Duties in General.

a. The auditor is responsible for the following activities:

- i. Performing or causing to be conducted all performance audits of County operations and financial affairs, including audits of its boards and commissions and contracts as provided under this Charter;
- ii. Conducting studies intended to measure or improve the performance of county efforts as provided under this Charter;
- iii. Apportionment of commissioner districts as provided under section 3.15 of this Charter;
- iv. Appointing a salary commission as provided under section 4.30 of this Charter;

Commented [JM6]: Currently, the Auditor does not have a Community Budget Advisory Committee. In most years, the NonDepartmental Community Budget Advisory Committee invites the Auditor to talk with them about the Auditor's budget. But this does not always occur.

Commented [JM7]: This list captures all of the existing responsibilities assigned to the Auditor.

Commented [JM8]: This clarifies the Auditor's role for leadership of all performance audits conducted for the county.

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v. Operating a hotline through which County employees and members of the public can report suspected inefficiencies, fraud, waste, and abuse by County government and its agents, and investigating reports to the hotline, as provided under this Charter;

Commented [JM9]: This brings into Charter the Auditor's existing fraud, waste, and abuse hotline.

¹ Current County Code interferes with the Auditor's independence:

County Code Chapter 25 (M) states that the Board may authorize the Auditor to retain outside counsel and that the Board shall specify the amount of the Auditor's budget that can be appropriated for that purpose.

If the Auditor needed outside counsel for an issue involving the County Attorney and/or one or more Commissioners, the Board would have to approve this, presenting an appearance of a conflict of interest. Additionally, generally accepted government auditing standards (GAGAS) include the following as a threat to independence: Restrictions on funds or other resources provided to the audit organization that adversely affect the audit organization's ability to carry out its responsibilities (GAGAS 3.42 e.).

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- vi. Investigating the actions of a County department, office, or other county operation, and the official conduct of any County officer, employee or agent as provided under this Charter;
 - vii. Ensuring the implementation of their office's recommendations;
 - viii. Providing technical and clerical support to the Board of Commissioners' Audit Committee, as provided in County Code §3.505; and
 - ix. Additional duties as prescribed by County Charter or as requested by the board of county commissioners and agreed to by the auditor.
- b. Subject to the auditor's supervision, the auditor may delegate any of these duties to other county officials or may contract with outside service providers. The auditor shall remain responsible for performing the duties.

Commented [JM10]: This establishes an ombuds office at the county in the Auditor's Office.

Commented [JM11]: The Auditor's Community Advisory Committee advised including an enforcement power in the Charter amendments to ensure county management implements recommendations.

This idea needs to be reviewed with ALGA's Advocacy Committee to ensure it would not bring the Auditor out of compliance with generally accepted government auditing standards that preclude auditors from taking on management responsibilities.

(7) Audits.

- (a) The auditor shall conduct performance audits of all county operations and financial affairs and make reports thereof to the board of county commissioners according to generally accepted government auditing standards. ~~The auditor may also conduct studies intended to measure or improve the performance of county efforts.~~
- (b) The chair of the board of commissioners or the responsible elected official shall respond in writing to all audit reports stating what actions have been or will be taken to address the findings contained in the audit. The written response shall be made to the board and the auditor in the manner and time frame requested by the auditor. All audit reports and responses shall be made available to the public. The auditor shall retain workpaper files concerning all audit reports in accordance with Multnomah County's records retention schedule.
- (c) The board shall retain each report of the auditor and each response as a public record for at least three years after receiving the report and response.

Commented [JM12]: This brings office practices into the Charter.

- (8) Special Studies. ~~The auditor may conduct studies intended to measure or improve the performance of county efforts. All special studies shall be made available to the public. The auditor shall retain workpaper files concerning all special studies issued in accordance with Multnomah County's records retention schedule.~~

Commented [MJM13]: Not new; moved from (7) (a).

Commented [JM14]: This brings office practices into the Charter.

(9) Hotline

- (a) The hotline is established within the office of county auditor. The hotline shall be under the supervision and control of the auditor, who is solely responsible for its operation and management. The purpose of the hotline is to provide County employees and members of the public with a mechanism to report suspected inefficiencies, fraud, waste

Commented [MJM15]: The language in this section is pulled from or adapted from [ORS 177.170](#) (Government Waste Hotline; acceptance of other reports; purpose; notice) and cross-checked with [ORS 297.760](#) (Local Government Waste Hotlines) and [ORS 297.765](#) (Policies and procedures for local government waste hotline; confidentiality; required reporting).

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and abuse by County government and its agents, and to conduct investigations of reports submitted to the hotline.

- (b) The auditor shall designate at least one employee in the office of county auditor as hotline investigator. The hotline investigator shall be responsible for receiving, reviewing and investigating reports to the hotline.
- (c) The hotline investigator shall be guided by best practices for local government fraud, waste, and abuse hotlines.
- (d) Under the auditor's direction, pursuant to a complaint the hotline investigator is authorized to conduct an investigation of any report to the hotline concerning a County department, office or other County operation; recommend changes to County policy, practice or procedures; and issue public reports.
- (e) If the hotline investigator determines during the investigation that a violation of law may be occurring or may have occurred, or that a violation of County personnel rules may be occurring or may have occurred, the hotline investigator shall notify the responsible government entity.
- (f) A County department or office director shall respond in writing to the auditor's hotline recommendations within the time specified by the auditor.
- (g) The powers and duties for the hotline may be further prescribed by ordinance in consultation with the auditor. The powers and duties for the hotline shall not be exercised in contravention of any collective bargaining obligations of the County.

(10) **Ombuds**

- a. The ombuds office is established within the office of county auditor. The ombuds office shall be under the supervision and control of the auditor, who is solely responsible for its operation and management. The purpose of the ombuds is to provide an impartial office, readily available to the public, that is authorized to investigate the administrative acts of County departments, offices and other operations, issue reports and recommend changes with the goals of safeguarding the rights of persons and promoting high standards of fairness, competency, efficiency and justice in the provision of County services.
- b. The auditor shall appoint at least one employee in the office of county auditor as the ombuds.
- c. The ombuds office shall be guided by generally accepted standards for government ombudsmen offices serving the public.
- d. Under the auditor's direction, pursuant to a complaint or on the ombuds's own initiative, the ombuds is authorized to investigate any administrative act of a County

Commented [JM16]: The language in this section is based on the City of Portland Auditor's Charter language RE: the Ombudsman.

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department, office or other County operation; recommend changes to County policy, practice or procedures; and issue public reports.

- e. The ombuds shall not investigate the acts of an elected official or the official's personal staff, matters currently in litigation, matters subject to collective bargaining agreement grievance procedures, or a discrimination complaint from an employee or applicant for employment.
- f. A County department or office director shall respond in writing to ombuds recommendations within the time specified by the ombuds.
- g. The powers and duties of the ombuds may be further prescribed by ordinance in consultation with the auditor. The powers and duties of the ombuds shall not be exercised in contravention of any collective bargaining obligations of the County.

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(11) Access to Information

- a. Subject to collective bargaining obligations to the County's recognized bargaining units, the auditor shall have unconstrained, timely access to all employees, information, and records required to conduct any and all auditor duties. All officers and employees of the County shall provide timely access for the auditor to inspect all property, equipment, and facilities within their custody. Persons with access to or responsible for confidential or limited-access property or records shall fully cooperate with the auditor in determining a plan of action to provide and manage the property or records. All contracts with outside contractors and subcontractors shall contain a "right-to-audit" clause and provide for auditor access to the contractor's employees and to all financial and performance related records, property, and equipment purchased in whole or in part with governmental funds.
- b. The auditor shall not disclose confidential information and shall maintain the confidentiality of the identity of the provider of such information except as required by state law or authorized by the Board of County Commissioners.

- (12) Irregularities. If the auditor detects apparent violations of law or apparent instances of malfeasance or nonfeasance by an officer or employee or information that indicates derelictions may be reasonably anticipated, the auditor shall report the irregularities to the County Chair and Board of County Commissioners. If the irregularity involves the County Chair and/or one or more County Commissioners, the auditor shall immediately notify the Oregon Government Ethics Commission. If the irregularity is criminal in nature, the auditor shall immediately notify the County Attorney, County Sheriff, and/or County District Attorney in addition to those previously cited.

Commented [JM17]: Based on the Association of Local Government Auditors' model legislation and City of Portland Charter. Also includes some language from draft Code for the King County, WA Auditor's Office.

Commented [JM18]: Based on the Association of Local Government Auditors' model legislation.

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Prior Amendments

12A.04 1978 Amendments

Measure 1 amended Section 3.10 to create five districts and described the boundaries of each. New Section 3.15 provided for apportionment of commissioner districts by the county auditor. Amended Section 3.20 provided for Commissioners elected by districts for four-year terms. Section 3.40 amended the requirement for Board actions from a majority of the Board to a majority present at a meeting. The chairman changed to presiding officer selected by the Board by amendment to Section 3.50. Section 3.60 was amended to provide for annual selection of a Board presiding officer.

12A.07 1984 Amendments

Measure 2 changed the Section 3.15 time requirements for apportionment by the Auditor. It also conformed the Charter to state law by deleting the Section 11.15 provision for ballot slogans.

Measure 4 amended Section 4.30 to require the auditor to appoint a five-member salary commission. The commission makes salary adjustment recommendations for elected officials. The recommendations are submitted to voters a primary election.

Measure 12 revised the duties of the auditor. Section 8.10 was amended to require the Auditor to conduct internal audits of all county operations and financial affairs. Elected officials were required to respond in writing to audit findings. Section 13.30 relating to the 1966 election of the auditor was repealed.

12A.09 1989 Amendments

Ordinance 603 related to Auditor compensation. It proposed amendments to Section 4.30, Compensation and Section 8.10, Auditor. The change to 4.30 added "except as provided in section 8.10(2)." The Section 8.10 change required Auditor candidates to be certified public accountants or certified internal auditors. The Auditor salary was set at 4/5's of a district court judge salary. Voters approved the measure at the March 28, 1989 election.

Ordinance 604 amended Section 4.50 to change the procedure for filling vacancies. Section 4.50(1)(a) was changed to require a candidate to receive a majority of votes cast at an election for filling the balance of an unexpired term. Subsection (3) requires the Board to adopt ordinance

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procedures to designate interim occupants for the offices of Chair, Sheriff and Auditor. Voters also approved this measure at the March 28, 1989 election.

12A.11 1991 Amendment

Section 3.15 requires the Auditor to reapportion Commissioner districts not later than August 1 after the release of each federal decennial census for Multnomah County. The auditor prepared and presented to the Board a plan to modify district boundaries.

12A.12 1998 Amendments

Measure 26-80 amended Section 4.50(3) to require designation of interim Commissioners as well as interim Chair, Sheriff and Auditor. Measure 26-84 amended Section 8.10 to require the Auditor to conduct "performance" audits rather than "internal" audits. It also allows the Auditor to conduct studies to improve county services.

12A.13 2001 Amendment

Section 3.15 requires the Auditor to reapportion Commissioner districts not later than August 1 after the release of each federal decennial census for Multnomah County. The auditor prepared and presented to the Board a plan to modify district boundaries. As required by Section 3.15, the Board adopted Ordinance 964 on August 2, 2001.

12A.14 2004 Amendments

Measure 26-58 amended Section 4.30 to require the five-member salary commission appointed by the auditor to set county chair and commissioner salaries.