

Multnomah County Auditor's Office

FY 2023 budget presentation

May 2022



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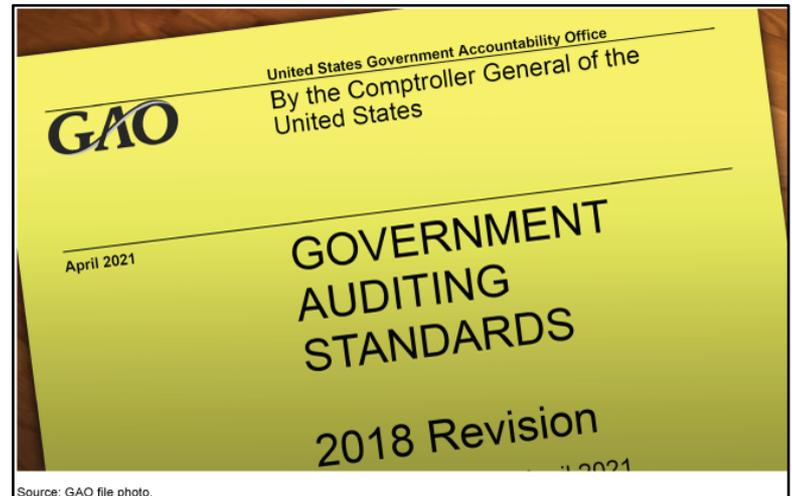
What the Auditor does

Auditor is directly accountable to voters & is elected on a countywide basis.

Our office's mission is to ensure that Multnomah County government is efficient, effective, equitable, transparent, and fully accountable to all who live in our county.

What the Auditor does

- Serve the public interest
- Act in integrity
- Adhere to high ethical standards
- Use an equity lens
- Be trauma-informed



What the Auditor does

- Conduct performance audits (similar to evaluations)
- Operate the Good Government Hotline to help catch and prevent fraud, waste, and abuse of position in county government

What the Auditor does

- Appoint Salary Commission each even year
- Apportion Commissioner districts based on U.S. Census
- Support the Board of County Commissioners' Audit Committee

Audits – systems-level accountability

Interviews

- Stakeholders in County government
- Stakeholders outside County government

Research

- Laws and regulations
- Best practices

Data analysis

- Financial data
- Performance data
- Survey data

Observations

- On-site job shadowing
- On-site data collection

Hotline – issue-specific accountability

Prioritize confidentiality

- Law protects hotline reporters' identities
- Law protects hotline reporters from retaliation

Review all reports

- Determine jurisdiction
- Refer or conduct preliminary fact finding

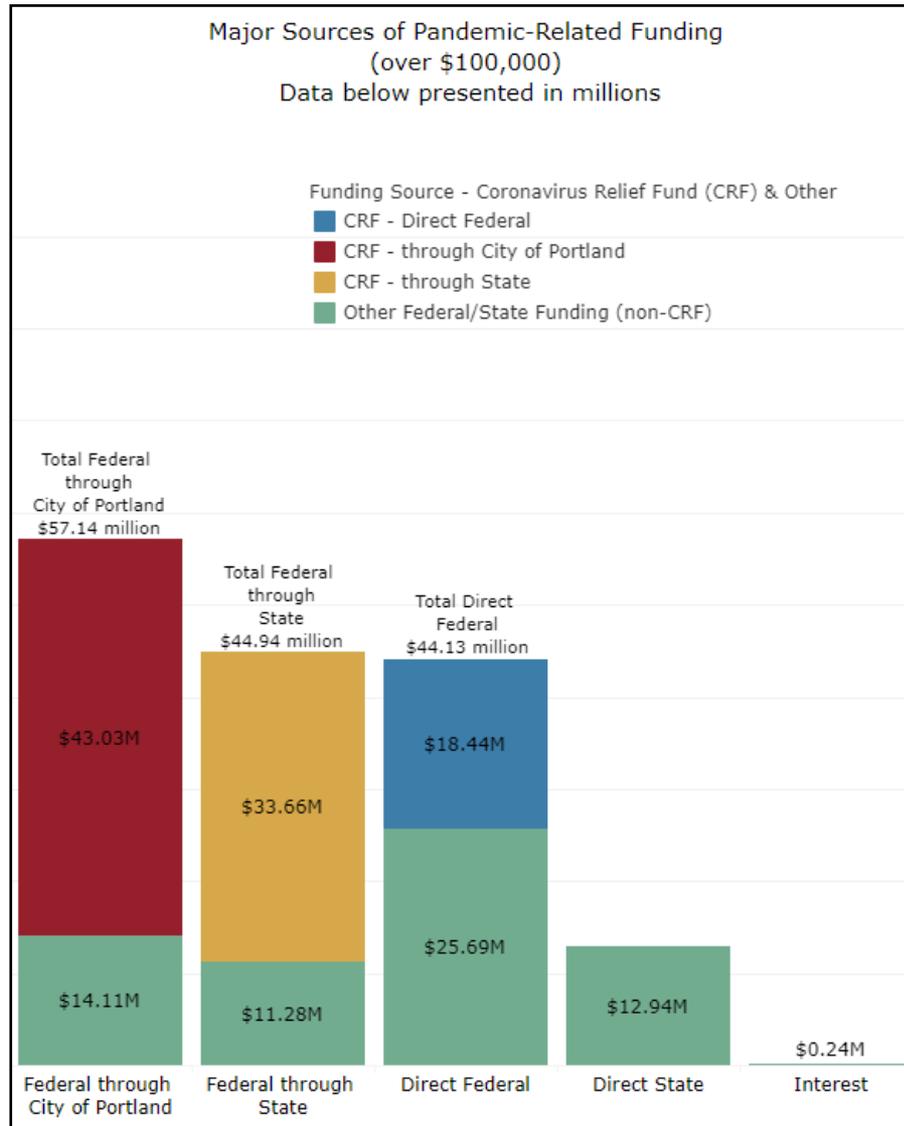
Preliminary fact finding

- Review documents / data
- Conduct interviews

Investigate

- Complete fact-finding
- Investigate all reports of county-related fraud, waste, and abuse of position

FY 2022 accomplishments to date



FY 2022 accomplishments to date



FY 2022 accomplishments to date

Financial Health

Click arrows below at left & right to navigate through this section

<	County Owns vs. Owes	General Fund's Fund Balance	Capital Assets	Long-Term Debt	Fixed Costs & Future Payments	>
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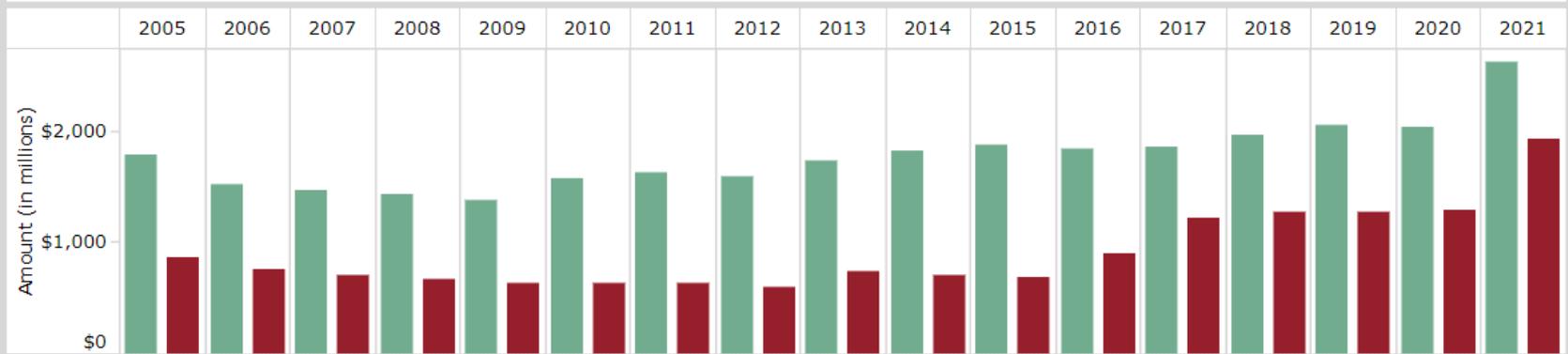
What the County Owns vs. What the County Owes

Adjust for Inflation?

Yes ▾

Total Assets (own) vs Total Debt (owe)
As of June 30

■ Total Assets (own) ■ Total Debt (owe)



FY 2022 accomplishments to date

MULTNOMAH COUNTY AUDITOR'S OFFICE

2021 ANNUAL REPORT

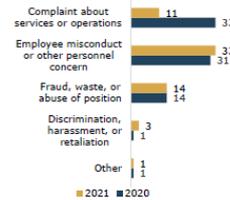
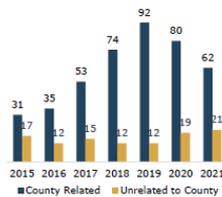
Good Government Hotline Activity Report 2021

The Multnomah County Auditor's Hotline provides a way for county employees and the public to report concerns of fraud, waste, and abuse of position.



We received 62 unique, county-related reports in 2021, a 23% decrease from 2020. When reports are unrelated to the county, we typically refer the reporter to the appropriate agency or resource.

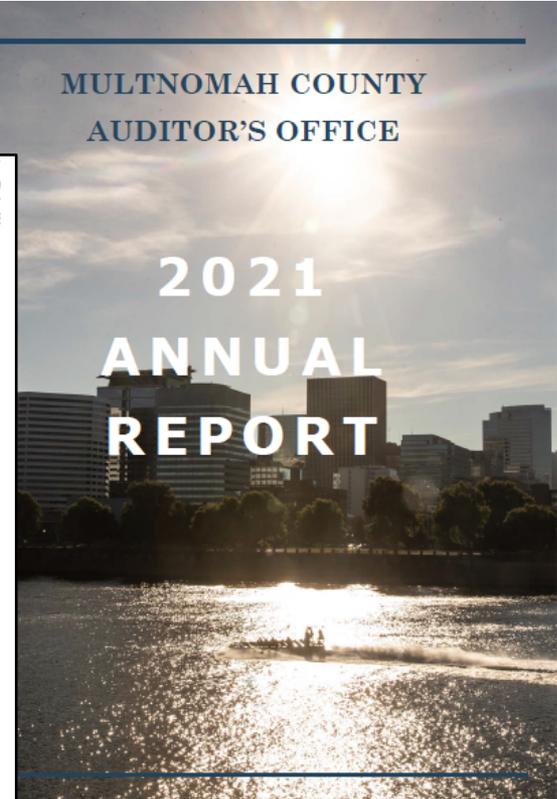
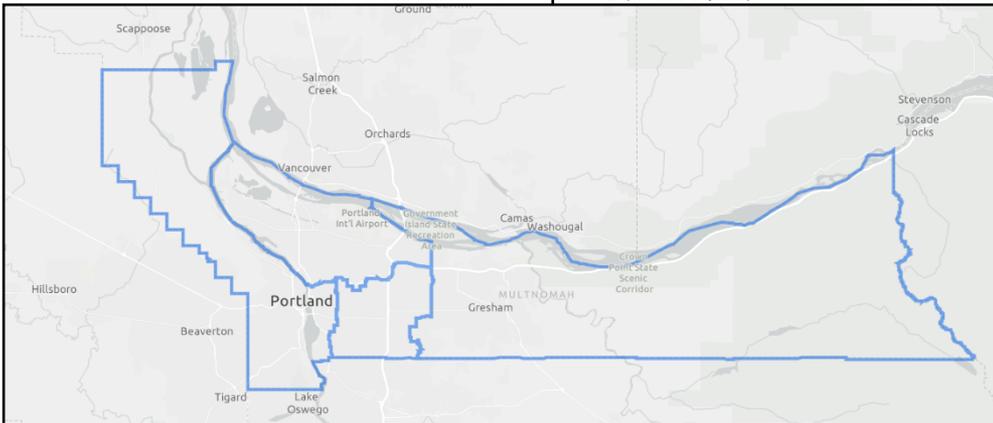
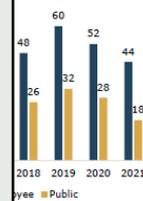
We received only 11 complaints about services or operations in 2021, a 67% decrease from 2020, when we received 33. This decrease is attributable to far fewer reports about COVID-19 workplace safety concerns.



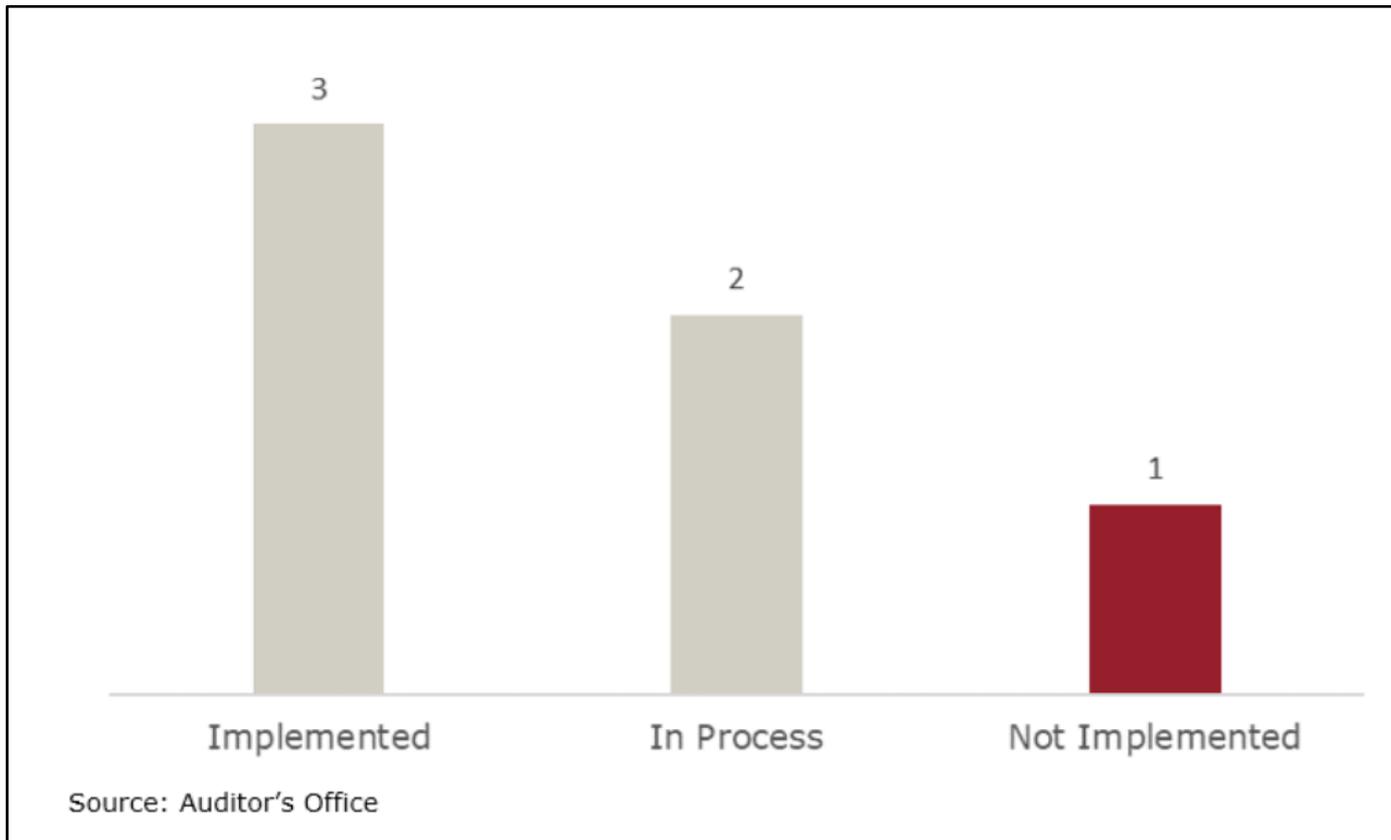
Beginning in July 2019, we changed some of our processes to make the hotline more accountable to employees and community members. Central to this change was a resolve to investigate all reports in house. We did extensive outreach to employees to educate them about the types of reports we investigate, and those that we cannot, which appeared to have an impact. In some cases, we will still forward reports on to management for investigation.

The Auditor's Office investigates reports of fraud, waste, or abuse of position, which includes some reports from community members. Reports from community members decreased 36% from 2020 to 2021. We need to increase hotline awareness

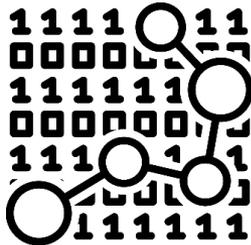
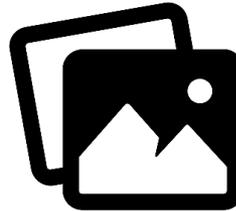
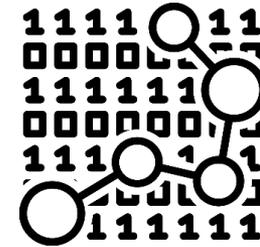
among community members. Community members, vendors, and contractors are a strong part of our efforts to communicate about the hotline during the pandemic.



FY 2022 accomplishments to date

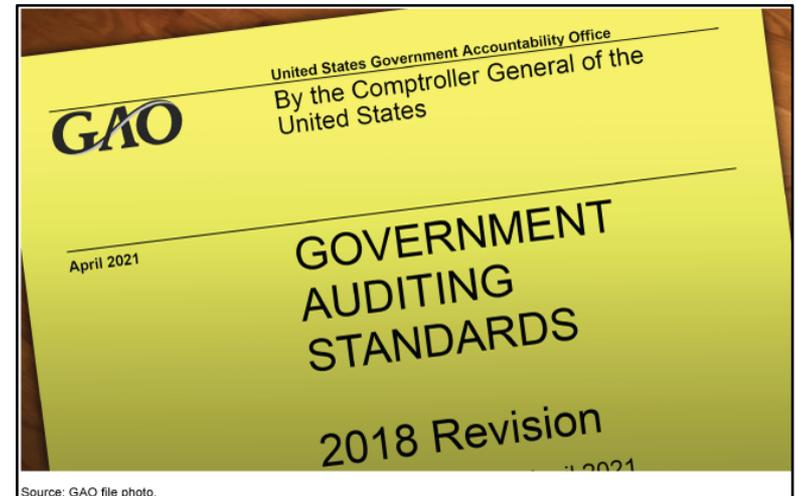


One-Time-Only Program Offer Requesting \$100,000 for Audit Management System

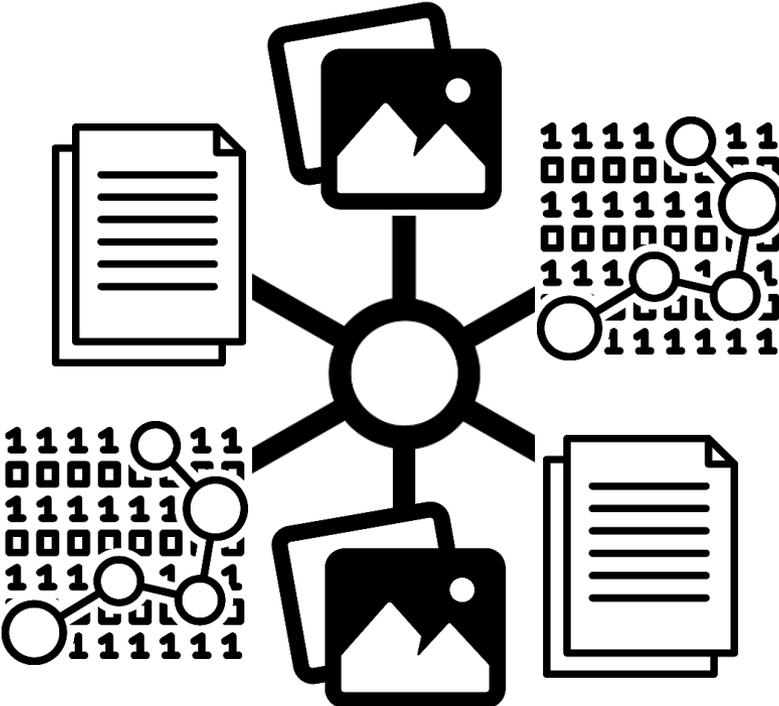


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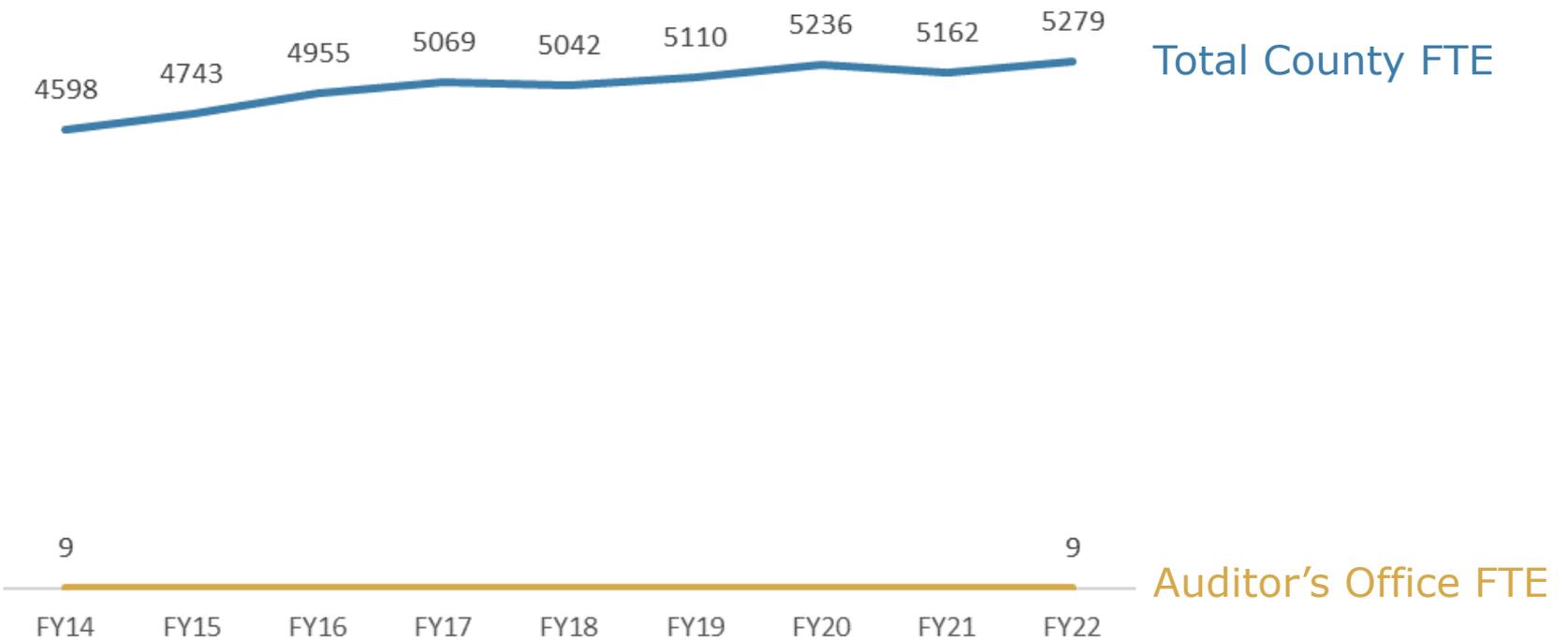
- Comprehensive fact-checking for each audit
- Auditor conducts annual review for compliance with the standards
- Peer review every three years



One-Time-Only Program Offer Requesting \$100,000 for Audit Management System



Since fiscal year 2014, the County's total full-time equivalent employees increased 15%, while staffing for the Auditor's Office has stayed flat.



Source: Auditor's Office analysis. The total full-time equivalent figures include the Auditor's Office's staff.

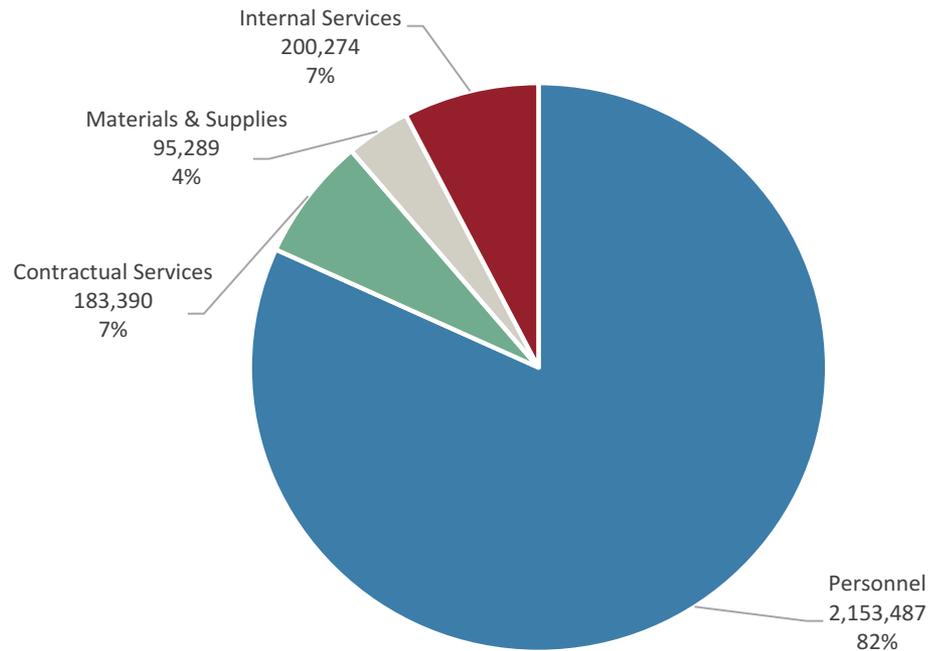
Program Offer Requesting \$661,000 for FY23 Audit Capacity Expansion

- Add 4 auditors
- Dedicated hotline investigator
- Start building subject-matter audit teams
 1. Public safety
 2. Human services

FY 2023 Program Offers 10005 A & C

excludes 10005B, one-time-only request

Personnel	\$2,153,487
Professional services: Covers most costs for county's required annual external financial audit	\$183,390
Materials & supplies: Obtain training necessary to comply with Charter; ongoing software costs	\$95,289
Internal services	\$200,274



FY 2022

Workforce Equity Strategic Plan Updates

Focus Area 1: Organizational Culture

Objective 1 Minimum Standard: All managers will have a minimum of four required hours per year of trainings that relate to Management Competencies focused on intercultural communication and racially just practice.

Exceeded minimum standard

FY 2022

Workforce Equity Strategic Plan Updates

Focus Area 4: Recruitment and Workforce Pipelines

Objective 1 Minimum Standard: Departments are participating in the College to County Mentorship Program as a way to provide exposure, build job skills and enhance opportunities for program participants.

Internship program

FY 2022

Workforce Equity Strategic Plan Updates

Focus Area 5: Addendum to the Workforce Equity Strategic Plan: Improving Practice

Objective: Develop a comprehensive equity toolkit for use by departmental diversity and equity teams to facilitate efforts to create work environments that are safe, equitable and fair and address systemic barriers to equity and inclusion.

FY 2022

Workforce Equity Strategic Plan Updates

Focus Area 5: Addendum to the Workforce Equity Strategic Plan: Improving Practice

- **Audit-specific equity and empowerment lens**

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Workforce Equity Strategic Plan Updates

Focus Area 5: Addendum to the Workforce Equity Strategic Plan: Improving Practice

- **Trauma-informed approach**

FY 2022

Workforce Equity Strategic Plan Updates

Focus Area 5: Addendum to the Workforce Equity Strategic Plan: Improving Practice

- **Community Advisory Committee**

Questions?