Management of Large Contracts
Audit Report

July 2008

LaVonne Griffin-Valade
Multnomah County Auditor

Audit Staff
Sarah Landis, Principal Auditor
Mark Ulanowicz, Principal Auditor

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

LaVonne Griffin-Valade
Multnomah County Auditor

501 SE Hawthorne Room 601
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MEMORANDUM

Date: July 2, 2008

To: Ted Wheeler, Multnomah County Chair
             Maria Rojo de Steffey, Commissioner, District 1
             Jeff Cogen, Commissioner, District 2
             Lisa Naito, Commissioner, District 3
             Lonnie Roberts, Commissioner, District 4

From: LaVonne Griffin-Valade, County Auditor

Subject: Management of Large Contracts Audit

The attached report covers our audit of Multnomah County's management of large contracts. In FY2007, the county spent over $276 million on contracts, or nearly 40% of total spending in that year alone. Contracting carries significant risk, particularly with contracts of high dollar amounts and/or when complicated services are being provided to vulnerable populations. We believe the time is right to fundamentally re-evaluate the way in which contracts are managed, particularly given the exposure now facing the county as it works to address the financial instability of Cascadia Behavioral Healthcare.

We concluded that there were a number of areas where processes and oversight must be strengthened for the county to successfully manage its contracting system. We identified five problem areas that will require substantial support and commitment on the part of county leadership, departments, and line staff to re-think, re-tool, and implement needed improvements. Further, this commitment will require a major effort to build capacity and institutionalize many of the essential elements of contract administration that are currently missing.

We also recommend that the county build a contracting system that meets its business needs and clarifies roles, responsibilities, and accountability. Finally, we recommend that the county focus more proactively on issues of expected performance, both for contractors and for the contracting system overall.

We appreciate the cooperation and assistance we received from county staff throughout the audit.

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Audit Report
Management of Large Contracts – June 2008

Why Audit Large Contracts?

Contracting is a major business risk for Multnomah County:

- Contracts represent nearly 40% of county expenditures
- Many vulnerable clients are served through complex contracts that are challenging to manage
- Recommendations from prior audits have not been implemented

The objectives of this audit were to check the status of contracting-related recommendations from prior audits and to identify potential areas of risk and concern in Multnomah County's management of large contracts. While the audit covers the contracting process generally, we focused on very large contracts (over $1 million per year) and on vendors who do a high volume of business with the county. Such contracts represent substantial investments and significant hazards for the county. They need careful, systematic management to ensure quality and value are provided.

Summary of Findings

While the county has accepted the increased risk of contracting for services rather than providing them in-house, we believe it has not done enough to structure its contracting system to minimize this risk. With a large and important part of the county's business conducted via contracts, careful contract management should be a high priority. However, we found that this was not uniformly the case. The county has made little progress toward implementing most of the contracting-related audit recommendations over the past 8 years. Some improvements have been made, but these have primarily been at the margins, without widespread or systemic changes. Organizational challenges in the form of budget reductions and re-organizations, as well as a lack of direction from top county managers, have all contributed to the current situation.

In this review, we found that:

- Audit recommendations remain largely unimplemented.
- Contracting in the county is intended to be directed by central policy and approval, but operates in a largely decentralized fashion, leading to a disconnect between expectation and practice.
- The county does not consistently apply commonly accepted contracting best practices.

- The county does not have a systematic or comprehensive approach to managing the risks associated with contracting.
- The county lacks contract administration procedures and controls to ensure that it is receiving the services it pays for, vendors are held accountable, and necessary information is collected for program improvement.

Contracting Overview

Contracts play an important role in the way Multnomah County meets its statutory obligations and provides services to its clients and customers. Contracting is increasingly viewed as a way to provide services more cheaply, but it is not always clear whether savings are as high as anticipated or whether contracted services meet expectations.

Figure 1 shows what a model contracting management cycle *should* look like. The process begins with a "make or buy" decision, followed by development of specifications, procurement, and award of the contract. Management of the contract then moves into the phase commonly known as contract administration, where compliance and performance are monitored, payments are made and the performance of the contract is evaluated. The results of the evaluation should then feed into the ongoing discussion of whether to continue to contract in the future and whether to continue with the existing vendor.

Figure 1: Model Contract Management Cycle
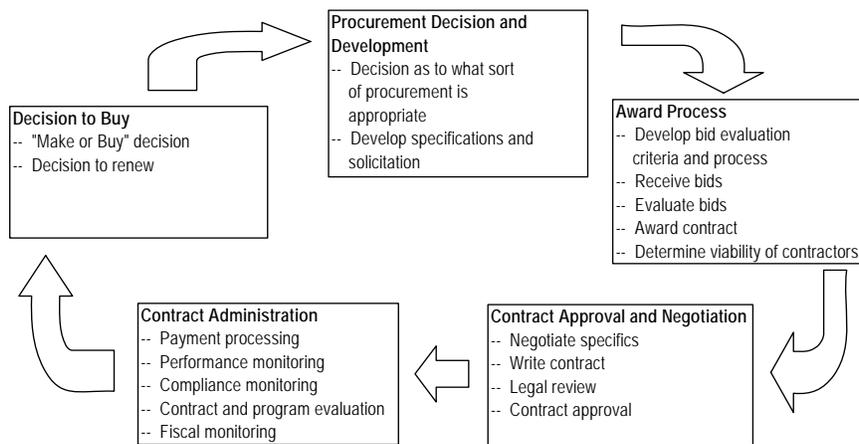
Source: Auditor's Office

Risk is inherent in each phase of the contracting process. From procurement through contract signing, risks are generally associated with finding qualified vendors to provide services, defining specifications, securing a fair price, and writing a contract that is sufficient to protect the county. After the contract has been awarded, risk moves to vendor compliance, performance, and billing. Because the county is not providing these services directly, it must have a system in place to mitigate or manage the intrinsic risks in contracting.

Purchasing via contracts can be relatively straightforward with limited risk, or very challenging with much higher risk, depending on the nature of the goods or services being purchased. Contract purchases of relatively common services (such as legal or construction services) and commodity goods

(such as gasoline or computers) tend to be more straightforward because:
- The goods or services are widely available from a variety of vendors, ensuring competition on price and quality.
- Specifications are well understood, so both the purchaser and vendor are clear on what is being purchased.
- Measures of quality and/or success are understood and data to measure performance are available.

Purchasing human services, such as addiction or mental health treatment, housing, services for seniors, etc., via contracts is more challenging because:
- Fewer providers exist to perform services, making it more difficult to establish a fair price and limiting the leverage of the purchaser.
- Clear specifications are hard to develop, making it harder for purchaser and provider to have a clear understanding of what is being purchased.
- Success and quality are difficult to measure, decreasing the likelihood of including or enforcing performance requirements in the contract.

Multnomah County Contracting Profile

In Multnomah County, contracts account for nearly 40 percent of county expenditures, more than $276 million in Fiscal Year (FY) 2007. The Department of County Human Services (DCHS) is the single largest user of contracts in the county, accounting for 45 percent of total contracting dollars in FY2007. DCHS uses contracts to provide human services to some of the county's most vulnerable clients, such as individuals with mental illness, alcohol and drug addictions, developmental disabilities, and those in poverty. These human service contracts are also some of the most difficult to develop and administer because of the small size of the provider pool, murky or process-oriented specifications, and difficult to measure outcomes.

Figure 2: Comparison of Multnomah County Contracts to Total Expenditures FY2002–FY2007

(in millions)	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
Total Expenditures*	$677.0	$658.5	$672.0	$675.6	$692.7	$730.3
Contracts*	$282.5	$285.7	$277.2	$272.2	$274.9	$276.3
Contracts as Percent of Expenditures	41.7%	40.7%	41.3%	40.3%	39.7%	37.8%
DCHS Contracts	$129.0	$109.0	$106.6	$114.4	$119.2	$123.0
DCHS Contracts as Percent of Contracts*	45.7%	38.2%	38.4%	42.0%	43.4%	44.5%

* Contracts and expenditures do not include transfers to schools or for the roads fund.

Audit Results

Viewed as a system, we found that Multnomah County contracting lacks consistent, organization-wide controls across the contracting spectrum, but particularly during the post-procurement phase. This lack of adequate system-wide controls does not necessarily lead to contracting failure. However, it does increase the risk that failure will occur, and that the county will be ill-prepared to recognize or act on vendor performance problems, protect its assets, and ensure that clients receive quality services. This risk is the primary effect of the combination of problems identified in the findings below.

Finding 1: Prior Audit Implementation

Summary: Many of the audit recommendations we have made in the past identified needed improvements in how the county manages its contracts, but these remain unimplemented.

A number of previous audits reported on concerns with elements of the county's contracting system. The findings are generally related to three areas:
- Lack of leadership, appropriate authority, and systems-oriented approach to contract management;
- Low priority placed on monitoring and evaluation; and
- Documentation and procedural problems.

The largest and most wide-reaching of these audits, the *Human Services Contracting Audit*, was issued in 2000. A county-wide contracting team adopted the policy framework recommended in that audit which was then formally approved by the Board of County Commissioners. However, management never implemented most of the directives recommended in the audit and established in Board policy. Contracting recommendations from other audits have also gone largely unheeded. (See Appendix A).

We identified a number of barriers that contributed to the failure to implement audit recommendations or make other systematic improvements to the county's contracting system:
- Responsibility for leadership and implementation was identified in policies, but this responsibility has not been sufficiently supported to ensure that reforms were implemented.
- County culture resists change and conformity to organization-wide procedures.
- Multiple reorganizations and budget cuts curtailed attempts at innovation.

Finding 2: Organization

Summary: Although contracting authority in the county is designed to be directed centrally, it operates in a largely decentralized manner. This has created a fragmented, unresponsive, and inconsistent contracting system.

The county's contracting process has elements of both a centralized and a decentralized system; it does not appear to be rationally designed to best support contracting goals. Roles and responsibilities throughout the system are not always well-defined and there has not been clear leadership support to enforce those roles. Central Procurement and Contract Administration (CPCA) – a unit within the Department of County Management – technically possesses the authority to direct county-wide contracting policy and approve contracts throughout the county. However, it has not always been able to effectively enforce policies or initiatives because of departments' resistance and lack of adequate leadership support. Moreover, the departments have historically been responsible for their own contracting, heightening resistance to changing the balance of power between the central and department contracting units.

For procurement, most rule-setting, review, and compliance activities are conducted at the central level while planning, development, and accountability activities occur within departments or divisions. Contract administration – the set of activities that take place after a contract has been issued – is entirely at the discretion of departments or divisions. This is not a hub and spoke system, with a strong central unit directing the work of smaller contracting sub-units located within departments. Rather, departments can organize, staff, and direct their own contracting units or simply assign contracting responsibilities as add-on work for program staff. This creates a lack of consistency between departments or even among divisions within departments in how and whether contracting activities are carried out.

There is also a disconnect between existing county-wide procedures for contracting and actual practice. We found examples of weak controls around procurement exemption requests, payments on unsigned contracts, and lack of implementation on key initiatives that were designed to improve the contracting system. These examples are discussed throughout the report.

Finding 3: Best Practices
Summary: Many of the practices that help ensure effective contracting are inconsistently applied.

We drew a representative sample of large individual contracts that were either valued at more than $1 million or were Class II (greater than $150,000) with vendors that did more than $1 million worth of business with the county during FY2007. We compared the contracts in this sample to established contracting best practices using an adapted contract review tool developed by the National State Auditor's Association. This tool identifies best practices in the areas of: decision to contract, performance requirements, request for proposal process, award process, award decision, contract provisions, and monitoring. The sample was made up of 57 procurements and associated contacts, selected from 52 vendors that matched our criteria. In addition to the file reviews, we conducted interviews with department staff to identify the contract management practices they had in place.

Across the county, we found an overall lack of uniformity in the quality of contracting processes and inconsistent alignment to best practices. Areas of concern we identified during the review include:
- The decision to contract, rather than provide the service directly, does not appear to always be deliberate nor is it documented.
- Performance and reporting requirements are not adequate in many cases.
- Monitoring responsibilities are often not adequately identified and resourced.
- Contract enforcement provisions are spotty.
- Payments are rarely tied to performance.
- There is no system for incorporating vendor performance back into contract management and future procurement decision making.

Finding 4: Risk
Summary: The county does not have a systematic or comprehensive approach to managing the risks associated with contracting.

Contract documents are an important part of mitigating risk in the purchase of goods and services by any organization. However, the existence of a contract alone is not sufficient to ensure that risk is being managed effectively. Successful management of contract risk requires system-wide controls, the

thoughtful deployment of resources and expertise, and effective controls over key processes in writing contracts and paying vendors. We found that in looking at the overarching county contracting system, controls are weak in most of these categories across the spectrum of contracting processes.

We reviewed the county's contracting system using COSO[1], an internationally accepted tool used to assess internal controls. Using the following overarching criteria to test the county's approach to contracting, we found controls to be fragmented and inconsistent at best:

- **Control Environment** – The county has dispersed control centers that make it difficult to set the tone, deliver a common message, or influence the "control consciousness" of employees throughout the organization.
- **Risk Assessment** – The county addresses some procedural and legal risks with contracting, but does not take a comprehensive approach to risk assessment that would include risks to the organization or its performance.
- **Control Activities** – The county has some controls over the procurement process, but strategic and performance control activities are generally missing or ineffective at the county-wide level.
- **Information and Communication** – Formal communication methods and existing technology are inadequate for data collection and sharing system-wide.
- **Monitoring** – Efforts to monitor and assess the performance of the contracting system are limited, sporadic, and not focused on organization-wide performance issues.

We also found that county contracting resources are not consistently allocated according to risk, with the majority of resources directed at the front-end of the contracting cycle: the procurement process and the development of the written contract. Even then, little effort is expended to ensure that providers are financially and organizationally able to fulfill the requirements of the contract. Contract administration and monitoring – areas of equal if not greater risk – receive no central resources aside from limited fiscal monitoring of some human services vendors.

During our sample review of contract files, we noted a number of common practices that can be vehicles to increase flexibility and potential savings, but may also represent short-cuts around the established rules that are designed to protect the county. We did not find intrinsic problems with these practices or with CPCA's handling of them, however introducing greater flexibility to the system by definition means reducing the level of control and oversight over these processes. In order to better mitigate risks, it may be necessary to increase controls later in the contracting process, such as during monitoring, when such tools are used. Each of these is discussed below:

- Exemptions. 46% of sampled contracts were based either wholly or partially on exemptions from the procurement process. Many of these are based on notices of intent that received only one respondent and vendors who are named in funding documents. There are also exemptions granted for convenience, to provide the county more time to prepare a procurement or because a program does not have the expertise, time, or desire to conduct a procurement process. However, exemptions also bypass requirements that help ensure that the most qualified vendor receives the contract for the fairest price via competitive procurement. CPCA exercises scrutiny over exemption requests to ensure they are permissible, but we also encountered a perception among departments that it was often easier

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[1] In 1992, the Committee of Sponsoring Organizations (COSO) of the Treadway Commission developed an integrated control framework, which established a common definition of internal controls, standards, and criteria to use in assessing control systems.

to ask for an exemption or to extend a current exemption than to adequately plan for and prepare a new competitive procurement.

- ▪ Requirements spending. 55% of sampled contracts were either wholly or partially funded through requirements spending, which allows the county to pay only for services it uses, as opposed to paying a set monthly or annual amount in exchange for providing a set service. Such contracts provide greater flexibility, but they also avoid the process of approving amendments unless there is a change in the scope of work. Because the amount shown in a contract is generally a ceiling and because multiple vendors are often awarded such contracts, there is a great deal of department discretion in how work and payments are distributed.
- ▪ Request for Programmatic Qualifications. 20% of contracts reviewed were originally based on RFPQs, which are similar to RFPs except in award determination. Vendors submit information and are rated as either qualified to provide a service or not. Programs may then make the determination about who is awarded a contract. There is no neutral third party (such as CPCA) to oversee and facilitate the award process, and documentation of award criteria is not maintained in the procurement file.

Finally, we found that the county lacks some process controls to ensure that it has important risk management tools in place: a competitive procurement and an executed (signed by both parties) contract.

- ▪ Contracts are frequently not finalized until after their effective starting date. The county makes payments on some of these contracts before they are signed, which is against county policy. These "retroactive" contracts represented 96% of our FY2007 sample. Although progress has been made since that time to significantly reduce this figure, additional controls could be put in place both centrally and in each department to ensure retroactive contracts are minimized.
- ▪ We initially found 58 outline agreements in the county's accounting system in FY2007 for which contracts were not submitted for approval or signed, meaning that no record of these contracts existed with CPCA. Although most of these have been accounted for, they represent a control weakness in the contracting system in that payments can be made to vendors on what should be a contract without having to go through appropriate channels to approve the contract. The county could prevent these payments from occurring by activating security features in its accounting system (SAP), but this control has not yet been implemented.

Finding 5: Contract Administration
Summary: The county lacks system-wide contract administration procedures and controls to ensure that it is receiving the services it pays for, vendors are held accountable, and necessary information is collected for program improvement.

Contract administration refers to the oversight that should occur after a contract is signed and the contracted work commences. It can include payment processing, billing monitoring, performance monitoring, fiscal monitoring, contract and program evaluation, processing changes to the contract, working with vendors to ensure adherence to contract specifications, contract close out, and decision making for renewals. Because it is during this period that services are actually provided and payments are made to vendors, it is arguably the point of highest contracting risk.

The county does not have organization-wide standards or expectations for contract administration, nor does it deploy central resources to this end of the contracting spectrum. As a result, the county

has no way of consistently ensuring that it is getting value for its contracted dollars or that clients are receiving necessary services. Additionally, vendors who contract with multiple departments confront a montage of assorted approaches to contracting, diverse performance expectations, and different monitoring activities from the various county departments or programs with which they contract.

Departments can do as much in the way of contract administration as they have resources for or as they deem appropriate. Indeed, some divisions have comprehensive contract administration procedures and follow schedules of monitoring, evaluation, technical assistance, and performance enforcement. There is a limited fiscal monitoring function administered through the Department of County Management, but this only covers those vendors that are required by the federal government to have a fiscal compliance review because they are sub-recipients of federal funds. Thus, current fiscal monitoring efforts are not system-wide, and are not generally sufficiently detailed enough to analyze the fiscal health of a vendor. Additional resources would be necessary to expand the current program to other vendors. Comprehensive approaches to contract administration are the exception rather than the norm and the fragmented state of such efforts means that the county can have no general or widespread assurance that its contracted dollars are being spent effectively or appropriately.

Finally, we recognized that there could be some potential role conflict among those who are charged with supporting and administering a contracted program while simultaneously monitoring and evaluating the performance of its provider. These staff may be in a position of providing both advocacy and accountability, calling into question their ability to remain unbiased in their assessments.

Recommendations

The recommendations for this audit integrate many of the unimplemented recommendations from previous audits. A summary of these recommendations is provided as Appendix A.

Build a contracting system that meets the county's business needs and clarifies roles, responsibilities, and accountability. Aspects of this system design should include:

- Strategic and risk-based approach to planning, implementing, and monitoring contracting county-wide
- Appropriate and meaningful authority to enforce adopted policies
- Resolution of the centralized vs. decentralized disconnect in the current system
- Procedures and expectations that span the life of a contract
- Measurable goals and objectives for contracting
- Deployment of procurement and contracting resources based on risk, i.e. large contracts/vendors

Increase the focus on issues of performance, both of vendors and of the contracting system overall. Such performance efforts should include:

- Adoption and enforcement of common contract administration procedures county-wide to ensure that all contracts have proper oversight once executed
- Training of contract administration staff to ensure dissemination and adoption of contract administration procedures
- Establishment and support of a centralized standard-setting, policy development, and enforcement function
- Development and support of a county-wide contractor performance information repository
- Implementation of a process to vet vendors' administrative qualifications prior to contract award
- Increasing controls over exceptions to the traditional procurement and contracting process (retroactive contracts, procurement exemptions, RFPQs, requirements spending, amendments)
- Monitoring of contracting system goals and performance
- Monitoring of individual contract escalation
- Expansion of fiscal monitoring program

Scope and Methodology
Through interviews and document review, we assessed progress on the most significant of prior audit contracting recommendations. In addition, we compared a sample of existing county contracts and contracting processes to established best practices. Finally, we examined risks and controls in county contracting processes. We focused on county-wide processes and on individual contracts valued at more than $1 million in Fiscal Year (FY) 2007. We also looked at contracts with vendors that did more than $1 million worth of business with the county during FY2007.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix A

Most contracting related recommendations from prior audits released by this office have not been implemented and are still salient. Listed below are those we felt most in need of attention by county management.

- To ensure effective human services delivery and build successful contracting relationships, the county should formalize a strategic framework for contracting the delivery of human services.
- To increase stability and accountability in the system, the county should assign a single entity or position the responsibility for implementation and maintenance of the strategic framework Responsibility should be accompanied by a high level of authority to ensure organizational buy-in. Responsibility should be at the policy level and not transferred to an operational level.
- Strengthen contract monitoring systems by adapting best practices already found within the county
- Strengthen evaluation systems and clarify appropriate formal evaluation methods
- Evaluate whether current approaches, such as the lead agency model, are appropriate
- Consider re-establishing the Qualified Vendor Status Application process or a similar process that pre-qualifies contractors by establishing their fiscal and administrative capacity.
- To determine the effectiveness of human service programs, the county should re-establish program evaluation capacity and ensure that formal program evaluations occur where specified by contract
- Determine the staffing capacity necessary to conduct fiscal monitoring of all contractors to whom the requirement applies.
- Study causes of payments made on unexecuted contracts and take steps to reduce them
- Address skill deficiencies among staff in managing and monitoring contracts
- Increase technical assistance to departments and programs who do not have procurement or contracting expertise

Audit Responses

Ted Wheeler, Multnomah County Chair

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To: LaVonne Griffin-Valade, County Auditor

Fm: Ted Wheeler, Multnomah County Chair

Re: Large Contract Audit

Dt: July 2, 2008

Thank you and your staff for your extremely useful audit of Multnomah County's management of large contracts. I share your frustration that recommendations made eight years ago have not been implemented. I have had growing concerns about the contracting process since I took office in 2007, but the scope of the problems was not clear to me until my review of this audit. Your recommendations will be an important tool that I will use to bring needed changes.

The current crisis involving Cascadia Behavioral Healthcare and our entire mental health system provides a stark example of the human cost of problematic contracts. While I have no doubt that county employees on one side and service agencies on the other have good motivations and enter the contracting process with the desire to meet public needs, I absolutely agree with you that good stewardship of public resources requires the consistent application of rules and policies that reflect best practices.

Perhaps the best news in your audit findings is that some parts of county government are doing well in their contracting. We can and we will build a new system of contracting that preserves those best practices where they exist and makes them the standard for our entire organization.

Because the problems with contracting have existed for a long time and are widespread, I will take the additional step of bringing in experts from the community to advise us as we improve the system and to help the public in holding us accountable for progress. In the coming weeks I will introduce a resolution before the Board of County Commissioners to create an external council that reviews county-wide contracting practices and will make recommendations for system improvements. I hope that you and your staff will meet with this council regarding your audit.

Thanks again for your solid analysis and your comprehensive recommendations. Clearly we have a great deal of work to do, but you have gotten us off to a good start.

Department of County Management

MULTNOMAH COUNTY OREGON

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To: LaVonne Griffin-Valade, County Auditor

From: Carol Ford, Department of County Management Director *Carol M. Ford*

Date: July 3, 2008

Re: Audit of Large Contracts

The Department of County Management and Central Procurement and Contract Administration (CPCA) would like to thank you for your recommendations and look forward to working with the Auditor's Office and our purchasing partners throughout the County to implement the solutions outlined below.

CPCA is pursuing several initiatives that will address many of the County's contracting risks. We are currently developing a system control within SAP that will eliminate making payments on contracts that are not finalized. This involves creating a release strategy that prevents creation of a release order- the first step in the payment process- until a finalized contract has been received in CPCA. Additionally, CPCA will modify its procurement process so that when a Request for Proposer Qualifications (RFPQ) is conducted, documentation of the Department's award criteria is maintained in the procurement file.

We are also in the initial stage of developing a funding request for a common procurement and contracting environment across the County. Procurement for the Public Sector (PPS) is a module of the County's enterprise financial system, SAP. Implementation of PPS will involve an enterprise-wide adoption of a broader SAP centered e-procurement strategy. We expect this initiative to drive procurement and contracting reform by creating more consistent procurement and contracting processes across all County Departments. The County owns the PPS module but has yet to allocate resources for implementation. CPCA is currently finalizing the proposal to the IT advisory board, requesting funding for implementation from the IT Innovations Fund.

CPCA plays a key role in supporting the Departments in their contract administration activities. We have recently developed a new organizational strategy to combine work units within the broader Finance and Risk Management Division, which have roles in the County's business relationships with our contractors and partners. The strategy is intended to create a single unit that will assist vendors in all business dealings with the County, from bid, to selection, to payment for services. In implementing the new combined work unit, we will be examining standards and controls with the intention to achieve a higher degree of consistency across the County. Additionally, in the last six months we have revitalized the training offerings for County purchasing staff. During the next few months, we will finish developing and delivering the remaining procurement and contract trainings that make up a complete suite of basic purchasing trainings. Among these is training in contract administration built around a set of organization-wide expectations for contract administration.

Thank you for the care you took in completing this study.

C: Mindy Harris, Chief Financial Officer
       Brian Smith, Interim CPCA Manager
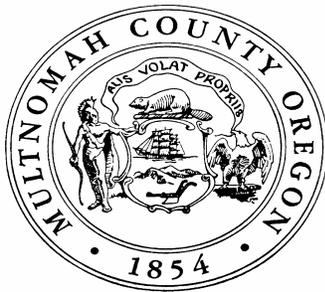
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Audit Report: *Management of Large Contracts*
Report #08-04, June 2008
Audit Team: Sarah Landis and Mark Ulanowicz

The mission of the Multnomah County Auditor's Office is to ensure that county government is honest, efficient, effective, equitable, and fully accountable to its citizens.

The Multnomah County Auditor's Office launched the **Good Government Hotline** in October 2007 to provide a mechanism for the public and county employees to report concerns about fraud, abuse of position, and waste of resources.

The **Good Government Hotline** is available **24 hours a day, seven days a week**. Go to GoodGovHotline.com or call 1-888-289-6839.

good
government
hotline

The Multnomah County Auditor's Office received the **2007 Bronze Knighton Award** from the Association of Local Government Auditors for the *Elections Audit* issued in June 2007.