

May 19, 2022

Dear Government Accountability Subcommittee Members,

As the County Auditor-Elect of Washington County, Oregon, I want to express my strong support for the proposed amendments to the Auditor portion of the Multnomah County Charter. The goals of the County Auditor's proposed amendments are to support the independence of the Auditor's Office and to provide greater transparency to the public about the County Auditor's roles and responsibilities.

Specifically, I support the County Auditor's priority amendments to the Multnomah County Charter that will:

- Ensure that the existing fraud, waste, and abuse hotline reports to the County Auditor and will be operated in accordance with state law and with best practices for fraud, waste, and abuse hotlines.
- Establish a county ombudsman who reports to the County Auditor.
- Ensure the County Auditor's access to information, data, and officials.
- Remove the threat to County Auditor independence that exists in Multnomah County's budgeting-setting process.

The County Auditor portion of the Multnomah County Charter has not been updated for a couple of decades. Since that time, the Association of Local Government Auditors (ALGA) has developed and updated model legislation for local government auditing. The model legislation is based on Generally Accepted Government Auditing Standards (GAGAS). These are set by the U.S. Government Accountability Office, which is the top government auditing organization for the United States. Multnomah County's Charter Review process provides a unique opportunity for Multnomah County to align the Auditor portion of the Charter with ALGA's the model legislation and current government auditing standards.

Government auditing standards include, for example, that auditors should have access to records and documents related to the agency, program, or function being audited and access to government officials or other individuals as needed to conduct the engagement. Auditors are also to report when they experience denials of, or excessive delays in, access to certain records or individuals.

Auditors should have unrestricted access to local government employees, officials, records, and physical properties. As County Auditor Jennifer McGuirk has shared with the Subcommittee, the Auditor's Office's access to information and properties has been negatively impacted during audits. While the County Auditor has so far succeeded in eventually obtaining needed information, the delays have impeded the work of the County Auditor's Office. I have these challenges in my own audit organization, and it is frustrating, because this work is carried out in the public interest and to support the transparency and accountability of government. There is also no guarantee that the Multnomah County Auditor's Office will continue to be successful in obtaining necessary access to records, officials, and properties. Having clear language in the

Multnomah County Charter about the Auditor's access to information would provide a needed safeguard and improve transparency about the Auditor's information access.

Another way in which the proposed amendments will align the Multnomah County Auditor's Office with ALGA's model legislation and government auditing standards is to strengthen the Auditor's budgetary independence. The County Auditor's Office has correctly identified a threat to its independence in the form of restrictions on funds or other resources provided to the audit organization. These adversely affect the audit organization's ability to carry out its responsibilities. The audit activity must have funding appropriate to its responsibilities, and decisions about funding for the audit organization should not be controlled by managers or officials subject to audit. I have seen other jurisdictions establish a minimum threshold, or an allocation method, for the audit budget to address this issue. I encourage this approach, because it takes any politics out of the budget process when it comes to the County Auditor's Office.

I strongly advocate the proposed amendments to the Auditor section be made in the Multnomah County Charter, and not in code. The provisions should have the highest possible level of authority. The County Auditor is elected on a countywide basis and is directly accountable to voters. Voters should have the opportunity to weigh in on how their County Auditor's Office functions.

I ask you to support bringing the County Auditor's proposed amendments to the Auditor portion of the Multnomah County Charter to voters.

With many thanks,

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Cc: Multnomah County Auditor Jennifer McGuirk