

Priority: Accountability
Program Offer Type: Existing Operating
Related Programs:
Frameworks:

Lead Agency: Auditor
Program Contact: Suzanne Flynn

Executive Summary

The Auditor's Office ensures that County government is honest, efficient, effective, equitable and fully accountable by conducting performance audits and special studies and by promoting these qualities in all of its contacts.

Program Description

Because audit resources are not adequate to conduct audits for each program on a routine basis, an audit schedule is developed annually. Based upon input from the BOCC, information received from departments, employees, and the public, and internal analysis conducted to determine high risk areas, audits are scheduled to assist County managers in improving operations and to hold government accountable. In addition, the Office annually conducts broader organizational audits on the service efforts and accomplishments of County programs, alternating reports between the public safety system and health and social services. Biannually the Office audits and reports on the County's financial condition. As a by-product of all audits, the Office improves data quality. Data reported in audits and biannual reports are assessed for reliability and accuracy and suggestions to improve the quality of performance measurement is provided to departments. While all of these efforts supply information needed to improve County operations and become more efficient and effective, the Office also provides internal and external accountability via audit reporting. Audits provide analysis to department directors about the programs they manage, to the BOCC about the results for funded programs, and to citizens to ensure that operations are independently reviewed and held accountable. A press release is sent to all local area newspapers, television stations, and radio stations once an audit is issued. Each audit is presented formally during a BOCC briefing that is broadcast on community television. Reports are mailed upon request to interested citizens and published on the Auditor's Office website. The Office also provides support to the Portland Multnomah Progress Board, which reports on community-wide indicators and acts as a catalyst for community change.

Program Justification

Performance audit reports always include information in a background section intended to increase citizens' understanding of County services. The Service Efforts & Accomplishments and Financial Condition reports include explanatory information about the services delivered and any changes that have occurred. Audits of specific County operations and the annual audits of service efforts and accomplishments assess how well the County is doing and report on results. The biannual report on financial condition assesses the County's financial health. If warning signs are identified, recommendations are made regarding policies and practices. Every opportunity is taken to communicate these reports to County residents. All reports are presented at BOCC briefings which are broadcast on community television. A press release is sent out to all news organizations once an audit is issued. Periodically, the press reports on audits that have been released. To date, reports have been in the Oregonian, Business Journal, KEX Radio, and OPB Radio. Audits are available on the Auditor's Office website, sent to a mailing list of interested citizens, and mailed upon request.

Performance Measures

1. Number of reports issued. Five year average is 6.2 reports per year.
2. Percent of hours above or below target of 1,200 average hours per project per year. Percent above/below has ranged from -53% to +22% in last five years.
3. Percent of recommendations implemented after 5 years. Based upon annual survey of departments and additional follow-up by auditors. In FY03=85% and in FY04=92%.

Summary of last year's program results and this year's expected results

Number of Reports FY04=6; projected FY05=6.
Percent above/below average annual hours per project FY04 = -13%,projected FY05= +5%. Recommendations implemented after 5 years - FY04=92%, projected FY05=85%.

Program Mandate: 2 Mandated Program with Funding/Service Level Choice

County Charter 8.10 states "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." Government auditing standards outline minimum standards to be met regarding the planning and conducting of audit work. Auditors are required to complete 40 hours of relevant training annually and the Office is required to have a peer review every 3 years to ensure that the office is in compliance with standards.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
	2005	2005	2006	2006
Program Expenses				
Personnel	\$722,289	\$0	\$747,457	\$0
Contracts	\$98,225	\$0	\$95,325	\$0
Materials & Supplies	\$31,149	\$0	\$25,279	\$0
Internal Services	\$103,403	\$0	\$121,643	\$0
Subtotal: Direct Exps:	\$955,066	\$0	\$989,704	\$0
Administration	\$0	\$0	\$0	\$0
Program Support	\$0	\$0	\$0	\$0
Subtotal: Other Exps:	\$0	\$0	\$0	\$0
Total GF/non-GF:	\$955,066	\$0	\$989,704	\$0
Program Total:	\$955,066		\$989,704	
Program FTE	0.00	0.00	7.80	0.00
Program Revenues				
Program Revenue for Admin	\$0	\$0	\$0	\$0
Total Revenue:	\$0	\$0	\$0	\$0

Explanation of Revenues**Significant Program Changes**