

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

Lead Agency: Auditor
Program Contact: Suzanne Flynn

Executive Summary

The county personal income tax funded two auditor positions and promised performance audits of the eight school districts receiving tax revenues. Two auditor positions were added to the County Auditor's Office as a result of this tax measure.

Program Description

This program is a partnership between the City of Portland Auditor and the County Auditor's Office. Direct supervision is provided by the County Auditor. The City of Portland Auditor participates in planning, oversight, and reporting. In the first year of this program, two performance audits looked at each district's financial condition and service efforts and accomplishments. As a result of these two audits, an audit schedule was drafted outlining potential audit areas. Audits are conducted based upon this schedule.

Program Justification

This program is directly related to accountability to the voters who approved the tax measure. It is intended to demonstrate responsible leadership. Audit recommendations are designed to improve efficiency and effectiveness in each district so tax dollars will go further.

Performance Measures

Number of audits completed per year. Represents primary product of tax measure.
Average hours per audit. An indicator of timeliness and audit efficiency.

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

3 audits completed in FY04. Estimated 2 audits will be completed in FY05.

In FY04, audits averaged 989 hours per audit. FY05 estimate is 1,200 hours per audit.

Audit of PPS Custodial Services contract found that savings had been realized but contract management needed to be improved.

Program Mandate: 1 Mandated Program & Funding Level

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
	2005	2005	2006	2006
Program Expenses				
Personnel	\$134,899	\$0	\$140,164	\$0
Materials & Supplies	\$1,248	\$0	\$1,200	\$0
Internal Services	\$3,852	\$0	\$12,398	\$0
Subtotal: Direct Exps:	\$139,999	\$0	\$153,762	\$0
Administration	\$0	\$0	\$0	\$0
Program Support	\$0	\$0	\$0	\$0
Subtotal: Other Exps:	\$0	\$0	\$0	\$0
Total GF/non-GF:	\$139,999	\$0	\$153,762	\$0
Program Total:	\$139,999		\$153,762	
Program FTE	0.00	0.00	2.00	0.00
Program Revenues				
Program Revenue for Admin	\$0	\$0	\$0	\$0
Total Revenue:	\$0	\$0	\$0	\$0

Explanation of Revenues

ITAX Revenues.

Significant Program Changes