

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

**Lead Agency:** Auditor  
**Program Contact:** Suzanne Flynn

**Program Characteristics:**

**Executive Summary**

The goal of the Auditor's Office is to ensure that County government is honest, efficient, effective, equitable and fully accountable. Created by County Charter, the Office conducts performance audits that examine past program performance and make recommendations for change. The Office completes work that allows citizens to judge the quality of County services and identifies for the County opportunities for continuous improvement. The Office also conducts an annual citizen survey to gather information about conditions in the County and satisfaction with services.

**Program Description**

An audit schedule is developed annually. Based upon BOCC, departmental, employee, and citizen input along with an internal analysis by the Office, audits are scheduled with two objectives in mind - to assist the County in improving services and to provide accountability. The Office regularly completes two audits that are on a County-wide level. The first is an audit of the County's Financial Condition and the second an audit of Service Efforts and Accomplishments(SEA)that reviews performance trends.

The Office also improves data quality. Data reported in audits are assessed for reliability and accuracy. Suggestions to improve the quality of performance measures are provided to departments via a separate management letter at the completion of an audit or the annual SEA. The Office collects and reports the County's Priority Indicators in the budget.

Audit reports are the primary product of the Office and provide internal and external accountability. Audits supply analysis to department directors about the programs they manage, to the BOCC about program results, and to citizens to ensure that operations are independently reviewed and held accountable. Once an audit is issued a press release is sent to all local area news outlets. Each audit is presented publicly during a BOCC briefing that is broadcast on community television,distributed 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. Periodically the PMPB assists the Office in analysis for an audit.

**Program Justification**

Audit reports are a public document and give the community opportunities to understand how government works, report on how well the County is doing, and add assurance that the County is managing its dollars wisely. At the County level, audits recommend strategies that will continuously improve processes and maximize use of existing resources.

**Performance Measures**

Measure Type	Primary Measure	Previous Year Actual (FY04-05)	Current Year Purchased (FY05-06)	Current Year Estimate (FY05-06)	Next Year Offer (FY06-07)
Output	Reports issued/FTE (See Below)	0	0	0	0
Outcome	Implementation Rate - Fifth Year After Audit Release	73%	85%	85%	85%
Efficiency	Average hours per audit	1,205	1,260	1,165	1,200
Outcome	Percent satisfied with Progress Board projects completed.	100%	100%	100%	100%

**Performance Measure - Description**

Report Issued Per FTE FY04-05 Actual=.97, FY05-06 Purchased=.97, FY05-06 Estimate=1.42, FY06-07 Offer=.87  
 Reports per FTE accounts for differing levels of effort required by audits and variability in staffing. We use the fifth year after an audit is issued to measure recommendations implemented because it may take a few years to realistically achieve this outcome. The benchmark for average hours per audit is 1,200.

## Legal/Contractual Obligation

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
<b>Program Expenses</b>	2006	2006	2007	2007
Personnel	\$905,497	\$0	\$797,573	\$0
Contracts	\$95,325	\$0	\$95,325	\$0
Materials & Supplies	\$26,479	\$0	\$28,250	\$0
Internal Services	\$134,041	\$0	\$93,479	\$0
Subtotal: Direct Exps:	<b>\$1,161,342</b>	<b>\$0</b>	<b>\$1,014,627</b>	<b>\$0</b>
Administration	\$0	\$0	\$0	\$0
Program Support	\$0	\$0	\$0	\$0
Subtotal: Other Exps:	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Total GF/non-GF:	<b>\$1,161,342</b>	<b>\$0</b>	<b>\$1,014,627</b>	<b>\$0</b>
Program Total:	<b>\$1,161,342</b>		<b>\$1,014,627</b>	
Program FTE	0.00	0.00	8.30	0.00
<b>Program Revenues</b>				
Program Revenue for Admin	\$0	\$0	\$0	\$0
<b>Total Revenue:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Explanation of Revenues

The Auditor's Office is supported by the General Fund.

## Significant Program Changes

**Last year this program was:** #10006A, Auditor's Office  
No significant changes.