

Lead Agency: Auditor

Program Contact: Steve March

Program Offer Type: Existing Operating

Related Programs:

Program Characteristics:

Executive Summary

The Auditor's Office promotes efficient, effective, equitable, and accountable government. Authorized by the County Charter, the elected Auditor conducts independent, objective performance audits and special studies of the county. Our audits examine program performance, service outcomes, management processes, and general operations. Our work provides the public and county officials with a means of assessing the quality, effectiveness, and value of county services and identifies opportunities for improvement.

Program Description

Audit reports and special studies are the primary product of the the Auditor's Office and provide internal and external accountability. Audits supply reviews and analyses with recommendations for improvement to county management and leaders, inform the public about how tax dollars are spent, and ensure that county operations are independently reviewed and held accountable. The Auditor also manages the contract with the external audit firm that audits county financial statements.

Audits and reports released in FY10 through March 1 include: Multnomah County District Attorney Data, Technology, and Communication; Accounts Receivable & Cash Handling; Central Stores External Sales; and the Good Government Hotline. Additional audits expected to be completed this FY include: Emergency Management; Accounts Payable; County Vendors & Multnomah County Business Income Tax; and, Land Use.

Our biennial Financial Condition Report, which examines ten years of financial trends, will be released in FY11. Other audits planned for FY11 include the Domestic Violence system; Information Technology follow-up of external audit recommendations; and Pre-Adjudication Criminal Justice system.

Per the County Charter, the Auditor appointed and convened a Salary Commission. This Commission sets the salaries for the Chair and the County Commissioners, and per resolution, recommends the salary for the Sherriff and the county supplement for the District Attorney.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY08-09)	Current Year Purchased (FY09-10)	Current Year Estimate (FY09-10)	Next Year Offer (FY10-11)
Output	Number of reports issued	9	8	8	8
Outcome	Recommendation implementation rate -within 5 years after audit release	86.9%	90.0%	88.0%	89.0%
Quality	Auditees reporting that the audit will improve their organization	88.0%	90.0%	90.0%	90.0%

Performance Measure - Description

(1) Reports counted in year completed. Reduced staffing levels for FY10 & FY11 have reduced number of reports issued. (2) Recommendation implementation rate is 5 year tracking of audit recommendations and includes self-reporting by departments except where follow-up audits provide the data. (3) "Auditees reporting..." was a new measure last FY showing post audit survey results.

Legal/Contractual Obligation

County Charter section 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 improve the performance of county efforts."

Government auditing standards outline minimum requirements for planning, conducting, and reporting of audit work. Auditors are required to complete at least 80 hours of relevant training every 2 years, with no less than 20 hours in any given year. The Office is required to have an outside peer review every 3 years to ensure compliance with standards.

By Charter, the Auditor appoints a Salary Commission every 2 years to set the salaries for the Board of County Commissioners. County Code designates the Auditor as a non-voting member of the Audit Committee for the external audit firm and the Auditor's Office provides technical and clerical support to the Committee. The Auditor's Office also administers the external audit contract.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2010	2010	2011	2011
Personnel	\$926,554	\$0	\$991,072	\$0
Contracts	\$200,000	\$0	\$150,000	\$0
Materials & Supplies	\$15,370	\$0	\$8,265	\$0
Internal Services	\$122,944	\$0	\$143,163	\$0
Total GF/non-GF:	\$1,264,868	\$0	\$1,292,500	\$0
Program Total:	\$1,264,868		\$1,292,500	
Program FTE	8.05	0.00	8.13	0.00
Program Revenues				
Total Revenue:	\$0	\$0	\$0	\$0

Explanation of Revenues

The Auditor's Office is a General Fund program.

Significant Program Changes

Last year this program was: #10005A, Auditor's Office

Since October 2007 the County Auditor's Office has offered a confidential, anonymous system for employees and the public to report fraud, misuse of county resources, and other abuses through a contract with an outside vendor. Starting in FY11, the Auditor's Office will redesign that program and conduct it in-house at significant savings. It will still be accessible through the Auditor's Office website.