

Lead Agency: Auditor
Program Offer Type: Existing Operating
Related Programs:
Program Characteristics: In Target

Program Contact: Steve March

Executive Summary

The Auditor's Office promotes efficient, effective, equitable and accountable government. Authorized by the County Charter, the elected Auditor and staff conduct independent, objective performance audits and special studies of county operations. Our audits examine program performance, service outcomes, management processes and general operations. We provide the public and County officials, as well as management, with an assessment of the quality, effectiveness and value of County services and identify opportunities for improvements.

Program Description

The most visible products of our work are audit and other reports, but our interactions with management and staff also can result in improvements to County services and delivery. In addition we provide internal and external accountability not only through our audits but in managing the Good Government Hotline for employees and the public. We work with the County's Audit Committee to further ensure financial accountability.

Audits and reports released, or to be released in 2012 and 2013 include: SAP Access & Identity follow-up; Payroll Audit; Good Government Hotline; SUN Service System; Mobile Device Management & Accountability; Contracting with Consultants; Salary Commission report; County Business Income Tax & Vendors. Audits underway currently include: Facilities; Mental Health & Addiction Services; and, County-wide Overtime.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY11-12)	Current Year Purchased (FY12-13)	Current Year Estimate (FY12-13)	Next Year Offer (FY13-14)
Output	Number of reports issued	8	8	7	8
Outcome	Recommendation implementation rate - within 5 years	89.0%	90.0%	90.0%	90.0%
Quality	Auditees reporting that the audit will improve organization	90.0%	90.0%	0.0%	0.0%

Performance Measure - Description

✔ Measure Changed

- 1) Number of Reports Issued; temporary fte reductions affected output.
- 2) Recommendation Implementation rate - has been fairly consistent but considering ways to improve through biennial reporting by significant recommendation.
- 3) We are working to develop a new "Quality" measurement; our prior measurement (Auditees reporting survey) did not appear to provide meaningful information. Figures here are from last survey.

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 improve the performance of county efforts."

Government auditing standards outline the requirements for planning, conducting, and reporting of audit work. Auditors are required to complete at least 80 hours of relevant training every two years. In addition we are required to have a peer review every 3 years to ensure compliance with standards; The Multnomah County Auditors Office passed that review in 2011 and will need to complete it again in 2014.

By Charter the Auditor's Office also appoints a Salary Review Commission every two years and performs redistricting every ten years. A Salary Commission will be appointed for 2014.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2013	2013	2014	2014
Personnel	\$1,001,387	\$0	\$1,068,433	\$0
Contracts	\$151,500	\$0	\$150,000	\$0
Materials & Supplies	\$25,870	\$0	\$13,595	\$0
Internal Services	\$154,993	\$0	\$160,998	\$0
Total GF/non-GF:	\$1,333,750	\$0	\$1,393,026	\$0
Program Total:	\$1,333,750		\$1,393,026	
Program FTE	8.65	0.00	8.78	0.00
Program Revenues				
Total Revenue:	\$0	\$0	\$0	\$0

Explanation of Revenues

This is a General Fund program.

Significant Program Changes

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