

Audit Study Group Minutes

Whole Foods Market

8/9, 5:30-7:30pm

Introductions

Present Members:

- Marshall Wilde (co-chair)
- Norma Grier (co-chair)
- Emily Mooney
- Tai Pruce-Zimmerman
- Brittany Quick-Warner
- John Barofsky
- Joshua Skov
- Janet Calvert
- Ryan Moore
- Shanda Miller
- Dave Fidanque

Absent Members: Phil Carrasco and Sonya Carlson

Public comment:

- David Monk: committee is supposed to frame the public conversation (lucy is responding etc) but recognize that “the horses left the stall” the issue has been framed by the petitioners.

Shanda’s review of lane county

<https://docs.google.com/document/d/1pd4U5inKU996s-Wpj3GiGDayPfZHad-AJ888XsUxuAw/e/dit?usp=sharing>

Emily’s review of Boise office

https://docs.google.com/document/d/1e9SuicxuDG_MhDYnLVjjP41BtvD09oMX89KQRxI5gCI/e/dit?usp=sharing

Questions/Comments

- Auditors make recommendations but have no authority to see that they get implemented. They can encourage the city manager to implement them: Public reports and press releases to highlight the issues, updates to the county commissioners board, auditors do follow ups to see if the recommendations have been implemented.
- Performance audits can do financial auditing like things to save money
- Anything paid by county funds or funds that flow through the county is open game for auditing (external audits)

- An audit committee can hold the auditor accountable
- The county has a 2 year audit plan (rolling) so every year it is revisited and the auditor can choose what order to do the audits in but things happen that can move stuff up and things can be added if needed as well (has to be approved). County commissioners can add things in at any point as well
- Qualifications: CPA or CIA requirements and GAO standards. CPA is mostly financial but you CAN do performance auditing with a CPA. Knowing the auditing standards is most important if you have CPA you know auditing standards (both financial and performance follow the same standards) CIA is better suited for a performance auditor.
- Hotline tips are only made public and reported on if misuse/abuse etc is actually found
- Every 3 years, if you claim you follow standards, you get peer reviewed (other auditors come and review your papers and plans and reports etc)
- For Eugene, a perfect office size may be at least 2 person office (auditor and full time staff person) - the police auditor has a 2.5 FTE (full time police auditor, full time assistant and half time deputy auditor)

Strengths and Weaknesses of Boise and Lane

- Both auditors reported to city council, strength of that is that if I'm hiring someone, and I'm asking them with a charge and if they come back with the charge I'm more likely to implement policies in regard to that, it lends more to policy being enacted
- Reporting to elected officials is diversity of directors of the work - layers of accountability
- An audit committee entity can increase accountability
- A lower salary can decrease the number of people interested in the job
- With an elected there is always someone there

Matrix and Jumbled Questions/Suggestions

General function categories:

- Financial audit (is money where it's supposed to go)
- Performance auditing
- Ombudsman (taking in of complaints and investigations)
- Quality improvement (how involved is the auditor in implementing conclusions after the report is finished?)

Next Meeting Possible Items

- City Accountability Presentation
- Portland and Berkeley Review
- Matrix
- Public engagement (think of some groups or organizations to review our work)

Public Comment:

Adam Fishman: Do you think that the process of auditor review matrix is going to have enough time and resources to do a thorough testimony? For a good testimony to come out of this committee, we need more time to study it in great detail.

Lonny Douglas: To get a matrix, we should think about inserting 'independence' in the purpose of the matrix