

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON**

ORDINANCE NO. 1269

Amending MCC Chapter 3, Audit Committee, Section 3.503 – Duties & Section 3.504 - Membership

(Language stricken is deleted; double underlined language is new.)

The Multnomah County Board of Commissioners Finds:

- a. The Board of Commissioners has the responsibility for reviewing the fiscal activities of the County.
- b. The Board of County Commissioners and/or the executive officer of the County has the responsibility to ensure the County's financial records are audited on an annual basis pursuant to Oregon Revised Statutes (ORS) 294 and 297.
- c. On August 16, 1990, the Board enacted Ordinance 660 establishing the Multnomah County Audit Committee and Financial Audit Policy. The ordinance was not codified in the County Code.
- d. Ordinance 660 was amended to delete references to the Department of General Services by Ordinance 722 on May 21, 1992, and to provide for staggered terms of the three citizen members by Ordinance 761 on May 20, 1993.
- e. On October 11, 2007, the Board adopted Resolution 07-163 which restated and updated the Financial Audit Policy.
- f. On October 18, 2007, Ordinance 1101 codified Ordinances 660, 722 and 761 with respect to the Audit Committee.
- g. It is necessary to amend the code to align the duties of the Committee with the Code language and identify the County Auditor's role in oversight of the external auditor contract.
- h. The County Auditor assists in soliciting new independent community members for the Board's consideration by leveraging contacts within the audit community as well as making public notification of new appointments.

Multnomah County Ordains as Follows:

Section 1. MCC § 3.503 to 3.504 are amended as follows:

§ 3.503 DUTIES.

* * *

(B) The Committee meets at least twice annually and as many times as it deems necessary to:

* * *

(9) Assist with external auditor selection:

* * *

(b) ~~The Committee will~~ The County Auditor shall, after consultation with the Committee, procure a request for proposals for the external auditor at least every five years for the county's Comprehensive Annual Financial Report.

* * *

§ 3.504 MEMBERSHIP.

(A) A Committee is composed of:

* * *

(4) One independent ~~citizen~~ community member appointed by the Chair.

(5) Four independent ~~citizens~~ community members recommended by the ~~Citizen Involvement Committee~~ the County Auditor to the County Chair for appointment.

* * *

(B) Appointments of voting members shall be made by the County Chair with the approval of the Board of County Commissioners.

~~(B)(C)~~ Each ~~citizen~~ community member will serve a three year term. Terms commence upon appointment and run concurrently with the county ~~fiscal year~~ annual audit process. Appointments will be staggered. No ~~citizen~~ community member may serve more than two consecutive terms.

~~(C)(D)~~ Selection of the Audit Committee will be designed to ensure the maximum degree of independence for the audit management process. At least one of the five independent ~~citizen~~ community members should have financial expertise. Voting members must reside in Multnomah County.

~~(D)(E)~~ Members of the Committee must have no monetary or investment interest in any matters concerning the selection of the external auditor.

~~(E)(F)~~ Multnomah County employees and employees of any organization providing or bidding upon audit contract services to Multnomah County are not eligible for membership on the Committee.

~~(F)(G)~~ The Committee elects or appoints a chair-person to preside at all meetings. ~~The chairperson's duties relate annually, with no chairperson presiding for more than one year in any term.~~ The Committee designates a person as chair-elect to preside as vice-chair.

FIRST READING:

February 28, 2019

SECOND READING AND ADOPTION:

March 7, 2019



BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

Deborah Kafoury

Deborah Kafoury, Chair

REVIEWED:

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By

Jenny M. Madkour, County Attorney

SUBMITTED BY: Jennifer McGuirk, County Auditor