

OFFICIALS & CANDIDATES HEARING
MARCH 6, 1978

1/007

For further information contact:

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or

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227 - 5541

Multnomah County Charter Review Commission Speech

March 6, 1978

I would like to thank the Commission for their invitation to present my views on charter reform. As you know, I am a candidate for the County Commission, Position 5. In over two months of campaigning, I have found no great interest in changing the structure of County government. People are more concerned with roads, taxes, schools and yes, dogs. However, it is clear from the vote in November '76 and again November '77 that many citizens feel that County government can be improved. I share that feeling and would like to address myself to four areas of concern.

The scope, powers and method of selection of the Chairman of the Multnomah County Commission has been widely debated in the last two years. I feel the Chairman should become a true County Executive, with no legislative powers except the traditional ones of proposal and veto. I do not feel it conducive to good government to have the chairman voting as a legislator on those items he would then administer as the executive. Both our State and Federal governments have operated on the principle of separation of

powers which I believe would be helpful in Multnomah County, as well. Further, this chairman should be elected for four years by all the voters in Multnomah County in a partisan election. Again, this system has served us well at nearly all levels of government and should be retained. Such changes in the office of the chairman, or executive, would make that person directly responsible for all administrative duties, and for a four-year term, the time necessary for the proper development and administration of programs.

Secondly, the term of office for commissioners should be four years. The magnitude of County government requires consistency, continuity and adequate time to develop effective programs and services, free from the interruptions of campaigning too often. Granted, we elect commissioners to serve the County, but reality suggests the human tendency will be to "play to the voter" for re-election, thus diluting the effectiveness of that service.

I would advocate a five-member commission, elected by single member districts, in which the commissioner must be a resident. These commissioners should be elected in partisan elections for four-year terms. This would not only provide greater accountability, but would preserve the two-party system and element of choice. The boundaries for the districts should be drawn by an impartial body such as the Oregon State Elections Division or PSU's census department. Provision should also be made for reapportionment at least every ten years, or some other reasonable designated time. While I agree with the general arguments in favor of single member districts, such as less expensive campaigns and broader political involvement, I wish to emphasize that countywide elections tend to result in narrow representation.

We have heard much about the lack of East County representation on the Multnomah County Commission when, in fact, north Portland has been seriously more under-represented. East County can at least point to the distinguished service of former Commissioner Larry Aylsworth and the fact that two of the current commissioners live in the County rather than the City. On the other hand, there is no evidence in recent history of a commissioner from north Portland. We, of course, can all argue for our respective corners of the County; what is most important is to give people in all corners of the County real representation, and I feel single member districts would go a long way toward accomplishing it. If, in fact, such an arrangement becomes undesirable, the electorate can look forward to change at regularly scheduled times.

Another issue requiring attention is how vacancies should be filled. As a once unsuccessful candidate for a vacancy on the commission, I am sure that, at the time, I thought there must be a better system. However, now I am not so sure ~~that~~ there is. Special elections are costly and time-consuming, while those to be represented are without adequate representation for some time. While I am sure that nearly all commissioners would gladly give up this appointing power, I still think this is the best way. Anyone appointed has to face the electorate at the next regular election and, as the record shows, the appointments to both the City and County commission must have been acceptable to the voters because not one of four such recent appointments has been rejected by the voters.

There are a few other issues I would like you, as a Review Commission, to attend. First, I urge you to retain an independently elected County Auditor. The Auditor should be elected county-wide for a four year term. I feel strongly that Multnomah County needs an effective, independently elected Auditor. Secondly, there is the matter of establishing a rational formula for setting commissioners' salaries. I feel strongly that County Commissioners should be paid salaries comparable to other elected local government officials (city council, circuit courts of judges, etc.), and that County Commissioners should not have the authority to set those salaries. We need to find some method of setting adequate salaries on a regular basis. Possibly an independent commission or budget committee should be placed in the charter that has as its sole responsibility the setting of salaries, as well as ^{providing} input into the budget building process. I would urge you to explore these problems, as well as address the issue of ommissioners' receiving outside salaries. This would be particularly appropriate if an acceptable method of determining salary review ^{will} ~~was~~ placed in the Charter.

Lastly, much has been discussed about how you, as a Review Commission, accomplish your work. I know from experience the long hours you will spend in often sparsely attended meetings. While Multnomah County has been through some difficult times, nevertheless, the nature of the document you produce could well bring stability, and hopefully better government to Multnomah County. I hope your efforts can clarify and present to the voters

the issues upon which we can vote to determine exactly what kind of county government we want.

I support your efforts and wish you well in this important endeavor to have the best government possible for Multnomah County.

Thank you.

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PAULA BENTLEY
for Multnomah County Commission

10615 S.E. Cherry Blossom Drive • Suite 270 • Portland, OR 97216 • 253-7561

March 6, 1978

Co-Chairpersons
Sandy Richards
Sed Stuart

Treasurer
Phil Bentley

Co-ordinator
David Utzinger

Mr. Chairman and members of the Multnomah County Charter Review Committee: My name is Paula Bentley and I am an announced candidate for County Commissioner, position 5. I am sorry I am unable to be with you this evening and present my testimony to you in person. I am out of town on behalf of the city of Gresham.

You asked for my views on the following items:

ELECTION OF COMMISSIONERS FROM SINGLE MEMBER DISTRICTS-

I support election of county commissioners from single member districts, and I think the commissioner should reside in the district she serves. In campaigning, I have been all over the county and have found that there is a perceived lack of responsiveness by the commissioners to individual and area needs.

East County and North Portland attitudes have as much right to be considered as those from the West Hills or Southeast Portland, In a county as large as Multnomah, districting affords a common forum for this diversity of opinion and attitude.

TWO OR FOUR YEAR TERMS OF OFFICE - For continuity of government, I support four year terms. With a five-person board, two year terms would hold the constant threat of a totally new board every two years. This is not in the best interest of our citizens.

METHOD OF CHOOSING COUNTY COMMISSION CHAIRPERSON-

While commissioners should be elected by district, the chairperson should be elected by the county at large.

In your deliberations, I hope you look into the entire role of the chairman and the commissioners. I support a commission system based on Portland's form of government. With commissioners representing an area of the county as well as serving as the administrative head of a division of service, a proper balance of interests and representation can be maintained.

If this method is not favored, I would support separation of administrative and legislative powers now resting in the office of the chairman.

METHOD OF FILLING VACANCIES ON THE BOARD- I support a district election to fill a vacancy. In case of vacancy in the office of the chairman, I would support a county-wide election.

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Testimony to
MULTNOMAH COUNTY CHARTER REVIEW COMMISSION
by
Jewel Lansing
Multnomah County Auditor

Monday, March 6, 1978, 7:30 p.m.
Bonneville Power Authority Auditorium

MY NAME IS JEWEL LANSING. I AM MULTNOMAH COUNTY'S ELECTED AUDITOR. I AM HERE THIS EVENING TO ASK YOUR CONSIDERATION OF TWO AREAS OF CHANGE IN THE COUNTY CHARTER AS IT AFFECTS THE ELECTED AUDITOR'S OFFICE.

THE AUDITOR'S POSITION SHOULD BE STRENGTHENED, AND THE INDEPENDENCE AND QUALITY OF WORK OF THE OFFICE MORE ADEQUATELY PROTECTED. I THINK THESE GOALS CAN BEST BE MET BY MAKING CHANGES IN THE FOLLOWING AREAS:

FIRST, GUARANTEEING A MINIMUM BUDGET AND STAFF FOR THE
AUDITOR, AND

SECOND, REQUIRING THAT ALL WORK PERFORMED BY THE COUNTY
AUDITOR'S STAFF BE CONDUCTED IN CONFORMANCE WITH
NATIONAL PROFESSIONAL INTERNAL AUDITING STANDARDS.

I HAVE DISCUSSED THESE CONCEPTS WITH MY CITIZENS ADVISORY COMMITTEE. THE PROPOSALS WHICH I BRING BEFORE YOU TONIGHT ARE THE RESULT OF OUR JOINT THINKING. MY CITIZENS ADVISORY COMMITTEE HAS ASSISTED ME IN DRAFTING SPECIFIC WORDING TO INCORPORATE THE ABOVE AMENDMENTS INTO THE CHARTER. COPIES OF THOSE SUGGESTIONS WERE SENT TO EACH OF YOU EARLY IN JANUARY, AND ARE ALSO ATTACHED TO MY WRITTEN TESTIMONY.

THE COUNTY AUDITOR IS THE ONLY ELECTED OFFICE PROVIDED FOR IN THE MULTNOMAH COUNTY HOME RULE CHARTER IN ADDITION TO THE FIVE COUNTY COMMISSIONERS. MY UNDERSTANDING IS THAT THE COUNTY AUDITOR WAS RETAINED AS AN ELECTIVE OFFICE WHEN THE "NEW" CHARTER WAS ADOPTED TEN YEARS AGO BECAUSE THE OFFICE WAS SEEN BY THE VOTERS AS A KIND OF CHECK AND BALANCE TO THE COUNTY COMMISSIONERS. HOWEVER, THE CHARTER GAVE

CHARTER REVIEW COMMISSION (JEWEL LANSING)

THE AUDITOR LITTLE POWER AND LEFT THE AUDITOR VERY VULNERABLE TO POTENTIAL POLITICAL PRESSURE OR RETRIBUTION BY THE COUNTY COMMISSIONERS THROUGH THE BUDGET PROCESS.

THE DUTIES OF THE HOME RULE ELECTED AUDITOR WERE CHANGED COMPLETELY FROM PRE-CHARTER DAYS. ACCOUNTING RESPONSIBILITIES FORMERLY HELD BY THE AUDITOR WERE TRANSFERRED TO THE EXECUTIVE DEPARTMENT (UNDER CHARTER SECTION 6.30(2)(c)). THE AUDITOR'S ROLE IS NOW RESTRICTED TO INTERNAL AUDITING (AT CHARTER SECTION 8.10). WHILE THE CHARTER ORGANIZATION CHART SHOWS THE AUDITOR ON AN IDENTICAL LEVEL OF AUTHORITY AND STATUS AS THE BOARD OF COUNTY COMMISSIONERS AND COURT SYSTEM, THERE IS LITTLE SUPPORT IN THE WORDS OF THE CHARTER TO PROTECT THE COUNTY AUDITOR'S STATUS.

THE ELECTED JUDGES AND THE DISTRICT ATTORNEY, WHO ARE ELECTED COUNTY-WIDE BY AUTHORITY OF STATE LAW RATHER THAN BY THE HOME RULE CHARTER, ARE PROTECTED BY AND HELD ACCOUNTABLE BY STATE STATUTES AND THE OREGON STATE CONSTITUTION. THE COUNTY COMMISSIONERS ARE BOUND BY STATE LAW TO PROVIDE FUNDING FOR THE JUSTICE SYSTEM AS WELL AS MANY OTHER SERVICES MANDATED BY STATE LAW; HOWEVER, THE COUNTY AUDITOR'S OFFICE DOES NOT FALL UNDER ANY OF THOSE SAME CRITERIA BECAUSE THE COUNTY CHARTER IS THE ONLY LAW RELEVANT TO THE AUDITOR.

MULTNOMAH COUNTY IS THE ONLY OREGON COUNTY WITH AN ELECTIVE COUNTY AUDITOR. NO OTHER COUNTY IN OREGON HAS A MODERN INTERNAL AUDITING DEPARTMENT, ALTHOUGH I HAVE RECEIVED INQUIRIES FROM SEVERAL OTHER OREGON COUNTIES ABOUT THE POSSIBILITY OF ESTABLISHING ONE. THE SCIENCE OF INTERNAL AUDITING HAS PROGRESSED RAPIDLY OVER THE LAST FEW YEARS AND IS GAINING INCREASING RECOGNITION AND STATUS, ALTHOUGH IT IS STILL RELATIVELY UNKNOWN.

CHARTER REVIEW COMMISSION (JEWEL LANSING)

THE MULTNOMAH COUNTY AUDITOR'S OFFICE IS NOW ONE OF THE FINEST LOCAL GOVERNMENT INTERNAL AUDITING OFFICES IN THE NATION. MUCH CREDIT FOR THE SUCCESS OF THE OPERATION GOES TO MY PROFESSIONAL AND DILIGENT STAFF. TOGETHER WE PERFORM A VALUABLE AND NEEDED SERVICE FOR THE COUNTY TAXPAYERS. THE INDEPENDENCE AND ABILITY OF OUR OFFICE TO PERFORM THAT FUNCTION MUST BE SAFEGUARDED.

I AM ASKING THE CHARTER REVIEW COMMISSION TO ADD WORDS TO THE CHARTER WHICH WILL GUARANTEE A MINIMUM LEVEL OF STAFF AND BUDGET FOR MY OFFICE FOR NOW AND THE FUTURE. I AM THE ONLY ELECTED OFFICIAL IN MULTNOMAH COUNTY WHO HAS ACTUALLY LOST STAFF SINCE I ASSUMED OFFICE OVER THREE YEARS AGO. A 40% CUT WAS PROPOSED IN MY PROFESSIONAL STAFF BUDGET TWO YEARS AGO, AND AN ACTUAL 20% STAFF CUT WAS CARRIED OUT IN MAY, 1976. BECAUSE OF THIS PAST EXPERIENCE, AND THE CONTINUED RELUCTANCE OF THE COMMISSIONERS TO REINSTATE THE ABOLISHED AUDIT POSITION SO THAT I WILL HAVE AT LEAST ONE AUDITOR FOR EACH OF THE FIVE MAJOR COUNTY DEPARTMENTS, I FEEL IT IS VITAL TO MY CONTINUED INDEPENDENCE AS COUNTY AUDITOR TO HAVE ADEQUATE STAFF LEVELS AND SALARIES SPECIFICALLY GUARANTEED BY THE MULTNOMAH COUNTY CHARTER.

MY SECOND RECOMMENDATION IS MORE OF A TECHNICAL NATURE, BUT ALSO VERY IMPORTANT. BECAUSE THERE ARE MANY DIFFERENT KINDS OF AUDITORS, AND MUCH LACK OF UNDERSTANDING OF WHAT INTERNAL AUDITORS DO, I AM ASKING THAT YOU ADD WORDS TO THE CHARTER WHICH STIPULATE THAT THE WORK OF THIS OFFICE SHALL BE PERFORMED IN ACCORDANCE WITH RELEVANT NATIONAL INTERNAL AUDITING STANDARDS. I HAVE FURNISHED OFFICIAL COPIES OF SAMPLE STANDARDS TO YOUR EXECUTIVE SECRETARY AND HAVE ATTACHED A SUMMARY STATEMENT TO MY TESTIMONY. YOU CAN HELP GUARANTEE THAT THE PROFESSIONAL DIRECTION OF THE COUNTY AUDITOR'S OFFICE WILL BE CONTINUED NO MATTER

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WHO HOLDS THIS OFFICE BY ADOPTING THE WORKING CHANGES I HAVE PROPOSED. I HAVE FOUND STRONG SUPPORT FROM THE PUBLIC FOR THE PROFESSIONAL QUALITY OF THE WORK I HAVE DONE AS COUNTY AUDITOR. I BELIEVE THIS HIGH CALIBRE CAN BEST BE ASSURED FOR THE FUTURE BY THE CHANGES I HAVE SUGGESTED.

AS TO THE FOUR ITEMS ON WHICH YOU ASKED ALL ELECTED OFFICIALS TO RESPOND, ONLY ONE OF THOSE IS DIRECTLY RELEVANT TO MY WORK AS COUNTY AUDITOR. BECAUSE ITEM #3 DOES TIE IN CLOSELY WITH THE CONCEPT OF AFFIXING RESPONSIBILITY WITH WHICH I AM CHARGED IN THE COUNTY CHARTER, I AM RESPONDING IN MY OFFICIAL CAPACITY AS COUNTY AUDITOR TO ITEM #3 REGARDING THE METHOD OF CHOOSING THE COMMISSION CHAIRMAN.

ITEM #3: RIGHT NOW THE COUNTY CHAIRMAN IS THE ONLY MEMBER OF THE BOARD OF COUNTY COMMISSIONERS WHO HAS EXECUTIVE POWERS. IN ADDITION, THE CHAIRMAN HOLDS ONE-FIFTH OF THE VOTES ON THE COMMISSION IN ITS LEGISLATIVE ROLE, AND ALSO WIELDS THE POWER OF THE GAVEL. IF THE COUNTY CHAIRMAN CONTINUES TO SERVE AS THE COMMISSIONS' ONLY EXECUTIVE OFFICER, I BELIEVE THAT THE PERSON WHO HOLDS THAT POSITION SHOULD BE ELECTED AT-LARGE FROM THE ENTIRE COUNTY. HOWEVER, IF THE CHARTER COMMISSION SHOULD ADOPT A BROADER CHANGE SUCH AS SEPARATING THE ADMINISTRATIVE AND LEGISLATIVE FUNCTIONS OF THE COUNTY SO THAT ALL FIVE COMMISSIONERS WOULD PERFORM SOLELY A LEGISLATIVE ROLE, I BELIEVE IT WOULD BE MOST APPROPRIATE FOR THE

CHARTER REVIEW COMMISSION (JEWEL LANSING)

COMMISSIONERS TO ELECT ONE OF THEIR OWN AS PRESIDING OFFICER, WHETHER OR NOT SUCH COMMISSIONERS WERE ELECTED AT-LARGE OR BY SINGLE-MEMBER DISTRICTS. IF THE REVIEW COMMISSION SHOULD PROPOSE SEPARATING THE COUNTY'S LEGISLATIVE AND ADMINISTRATIVE FUNCTIONS BY CREATING A NEW POSITION OF COUNTY EXECUTIVE OFFICER (AS I WOULD PERSONALLY FAVOR), THAT EXECUTIVE POSITION SHOULD BE ELECTED FROM THE COUNTY AT-LARGE.

Now, FROM AN UNOFFICIAL POINT OF VIEW, MY OPINIONS ON THE OTHER ITEMS ARE SIMPLY PERSONAL PREFERENCES:

ITEM #1: YES, I FAVOR SINGLE-MEMBER DISTRICTS. I'D LIKE TO TRY SINGLE MEMBER DISTRICTS FOR TEN YEARS, AND HAVE THE AMENDMENT PROVIDE FOR MANDATORY CHARTER REVIEW AFTER THAT TIME TO SEE HOW THE DISTRICTING IS WORKING.

ITEM #2: I PREFER FOUR-YEAR TERMS OF OFFICE FOR THE COUNTY COMMISSIONERS. TWO-YEAR TERMS DO NOT GIVE ADEQUATE CONTINUITY OR STABILITY.

ITEM #4: I FAVOR INTERIM APPOINTMENTS BY PRECINCT COMMITTEE PEOPLE OF THE SAME PARTY AND DISTRICT AS THE PERSON VACATING A POSITION, OR APPOINTMENT BY THE COUNTY COMMISSIONERS, WITH APPOINTEES TO SERVE UNTIL THE NEXT PRIMARY OR GENERAL ELECTION. I DO NOT FAVOR HAVING SPECIAL ELECTIONS BECAUSE THEY ARE TOO COSTLY AND TURNOUT IS TOO LIGHT.

THE FINAL ITEM I WOULD LIKE TO NOTE IS ONE WHICH I HOPE YOU HAVE ALREADY DISCUSSED AND WERE ALREADY PLANNING TO CORRECT. THAT IS TO CHANGE THE PRONOUNS AND TERMS IN THE CHARTER WHICH REFER SOLELY TO THE

CHARTER REVIEW COMMISSION (JEWEL LANSING)

MALE GENDER TO REFLECT MODERN THINKING AND ACTUALITY. FOR EXAMPLE, SECTION 8.10(3)(c) WHICH DIRECTS THE COUNTY AUDITOR TO REPORT TO THE COUNTY COMMISSIONERS ALL IRREGULARITIES THAT HE FINDS, WOULD MORE ACCURATELY REFLECT MY FEMININE GENDER IF IT ALSO REFERRED TO SHE.

I HAVE HANDED OUT COPIES TONIGHT OF MY MOST RECENT ANNUAL REPORT OF ACTIVITIES OF THE COUNTY AUDITOR'S OFFICE. I HOPE IT WILL HELP YOU UNDERSTAND A LITTLE BETTER THE KIND OF WORK THAT I DO, AS COUNTY AUDITOR. TWO OF THE MEMBERS OF MY CITIZEN'S ADVISORY COMMITTEE HAVE INDICATED AN INTEREST AND WILLINGNESS TO TESTIFY BEFORE THE CHARTER REVIEW COMMITTEE CONCERNING THE CHANGES IN WORDING REGARDING THE COUNTY AUDITOR'S OFFICE WHICH I HAVE RECOMMENDED TONIGHT. THEY ARE AWAITING THE APPROPRIATE OPPORTUNITY, WHICH I PRESUME WILL NOW BE WITH ONE OF YOUR SUBCOMMITTEES. I WILL ALSO BE AVAILABLE AT YOUR CONVENIENCE TO TALK WITH YOU FURTHER ABOUT ANY QUESTIONS YOU MAY HAVE.

THE JOB YOU HAVE UNDERTAKEN IS A TREMENDOUSLY IMPORTANT ONE. I WISH YOU WELL IN YOUR DELIBERATIONS.

#

MULTNOMAH COUNTY CHARTER CHANGE RECOMMENDATIONS

by

County Auditor Jewel Lansing

Add

1. explicit language to direct that the County Auditor's work shall be performed in conformance with national professional standards.

Standards cover: 1) Independence; 2) Qualifications; 3) Scope of audit work (measurement and evaluation of all controls and performance); and 4) Conduct of audits (due professional care).

Section 8.10 (AUDITOR Section)

(3b) add to current section)...in conformance with national professional audit standards issued by the Institute of Internal Auditors and the Comptroller General of the United States or other appropriate authoritative bodies.

2. Guarantee of adequate funding and staffing for Auditor's office to safeguard independence. Compensation for County Auditor should be at least equal to that of the County Commissioners to assure equal status for Auditor (salary increase to be effective after the tenure of the incumbent Auditor).

Section 8.10 (AUDITOR Section)

(6) new Section) The Board shall appropriate adequate funds to provide the County Auditor with at least one professional auditor for each county department, sufficient clerical support, and suitable space and equipment.

Section 4.30 (COMPENSATION Section) (add to current section): Compensation of the elected Auditor shall be equal to that of elected County Commissioners.

3. Ascertaining the extent to which the organization's assets are safeguarded.
4. Examining and evaluating the adequacy of the organization's objectives and the effectiveness of its operating results.
5. Managing the internal audit department.

Throughout the world, internal auditing is performed in diverse environments and within organizations which vary greatly in purpose, size, and structure. These Standards may therefore be implemented in varying ways. Nevertheless, compliance with the concepts enunciated by these Standards is essential before the responsibilities of internal auditors can be met.

SUMMARY OF STANDARDS

100 INDEPENDENCE — INTERNAL AUDITORS SHOULD HAVE INDEPENDENCE.

110 **Organizational Status** — *The organizational status of the internal audit department should be sufficient to permit the accomplishment of its audit responsibilities.*

120 **Objectivity** — *Internal auditors should act objectively in performing audits.*

200 PROFESSIONAL PROFICIENCY — AUDIT TASKS SHOULD BE CARRIED OUT WITH PROFESSIONAL PROFICIENCY AND DUE PROFESSIONAL CARE.

The Internal Audit Department

210 **Employment Procedures** — *The technical proficiency and educational background of candidates for internal auditing positions should be appropriate for the tasks they will perform.*

220 **Disciplines and Skills** — *The internal audit department should possess collectively the disciplines and technical skills needed to carry out its responsibilities.*

230 **Human Relations and Communications** — *Internal auditors should be skilled in dealing with people and in communicating effectively.*

240 **Continuing Education** — *Internal auditors should maintain technical competence through a program of continuing education.*

250 **Supervision** — *Internal auditors should be properly supervised.*

The Internal Auditor

260 **Compliance with Standards of Conduct** — *Internal auditors are responsible for complying with the standards of conduct accepted by their profession.*

270 **Due Professional Care** — *The internal auditor is to exercise due professional care in carrying out internal auditing responsibilities.*

300 SCOPE OF WORK — THE FULL SCOPE OF AN INTERNAL AUDIT ENCOMPASSES THE MEASUREMENT AND EVALUATION OF ALL CONTROLS AND PERFORMANCE.

310 **Integrity of Information Systems** — *Audits should be made of the means used to identify, measure, classify, and report financial and operating information to ensure its integrity.*

320 **Compliance with Policies, Plans, Procedures, Laws, and Regulations** — *Audits should be made to determine the degree of auditee compliance with those policies, plans, procedures, laws, and regulations which have or could have a significant impact on operations and reports.*

330 **Economical and Efficient Use of Resources and Safeguarding of Assets** — *Auditors should assess the economy and efficiency with which resources are employed and assets are safeguarded.*

340 **Adequacy of Operating Objectives and Goals and the Effectiveness of Results** — *Audits should be made to determine whether operating objectives, goals, and associated control procedures are properly established and the degree to which desired results are achieved.*

400 PERFORMANCE OF AUDIT WORK — AUDIT WORK SHOULD INCLUDE PLANNING THE AUDIT, EXAMINING AND EVALUATING INFORMATION, COMMUNICATING RESULTS, AND FOLLOWING UP.

410 **Planning the Audit** — *Audit work should be adequately planned.*

420 **Examining and Evaluating Information** — *Adequate information should be collected, analyzed, interpreted, and documented to support audit results.*

430 **Communicating Results** — *The results of the audit work should be adequately reported.*

440 **Following Up** — *The internal auditor should follow up to be sure that appropriate action is taken on reported audit findings.*

500 MANAGEMENT OF THE INTERNAL AUDIT DEPARTMENT — THE INTERNAL AUDIT DEPARTMENT SHOULD BE PROPERLY MANAGED.

510 **Purpose, Authority, and Responsibility** — *A policy statement of purpose, authority, and responsibility should be developed for the internal audit department.*

520 **Planning** — *The director of internal auditing should develop plans to carry out the responsibilities of the internal audit department.*

530 **Policies and Procedures** — *The director of internal auditing should provide written policies and procedures to guide the audit staff.*

540 **Personnel Management and Development** — *A program should be established for managing and developing the human resources of the internal audit department.*

550 **Quality Assurance** — *A quality assurance program should be established and maintained.*

INDEPENDENCE

100 INTERNAL AUDITORS SHOULD HAVE INDEPENDENCE.

.01 Internal auditors are independent when they are free to carry out their audit function without interference. Independence is acquired through organizational status and objectivity. It is maintained by continual se

TESTIMONY OF DONALD E. CLARK
TO THE CHARTER REVIEW COMMITTEE
MARCH 6, 1978

Thank you, Mr. Chairman and members of the Committee. I welcome the opportunity to discuss with you the very important matters referred to this Committee by the voters last year.

It is very evident to me, having reviewed the minutes of your numerous meetings and having read newspaper accounts of your deliberations, that a substantial amount of work already has been accomplished by you toward fulfilling that significant responsibility.

I am confident that the potential Charter reforms are in good and capable hands with this Committee, and I hope that you accept my testimony as an effort to assist you in preparing your document.

1. Election from Districts.

I have mixed feelings about the matter of electing Commissioners from Districts because I see some advantages to the concept and some disadvantages that I suggest you weigh carefully. While the idea of having elected representatives chosen from Districts is a popular one, there are some inherent weaknesses -- not the least of which is a potential parochialism. We are striving in this region to coordinate public services, particularly those which can be made to complement each other, such as land use, mass transit, public works, medical services and other human services.

I am concerned also about how the less fortunate citizens of the County will fare if political in-fighting and log-rolling supercedes sound judgement in County affairs. Traditionally, County government has been government for the underprivileged. In Multnomah County we provide many necessary services for these citizens, such as health care, family planning and services for the elderly. Whenever internal power struggles take over, I fear it is these citizens who will lose. Whenever a Commissioner reaches into the pork barrel for a tidbit for his District, I fear that overall community services will suffer.

This is not to say that I dispute the theory behind the districting concept. Our neighbor Washington County has a mix of some at-large and some by district. The Montgomery County, Maryland Charter provides for county-wide voting for Commissioners from residential districts. Either of these models would accommodate the desire for district representation while preserving the incentive to think of the well-being of the whole County.

To lose the "big picture" -- the perspective of the entire region -- would be a serious mistake and not in the best interests of the citizens.

2. Length of Term.

Determining the length of term of any elective office is a relatively arbitrary decision, but not without significance. I firmly believe that the public gets better service out of a representative if that individual has some opportunity to "season"

with the job, to learn the intricacies of the jurisdiction and to plan, approve and carry out the complicated programs that are necessary to help solve the urban and suburban problems of today.

There are some advantages to shorter terms. Voters have a greater opportunity to indicate their priorities and preferences. My great concern, however, is that too short a term encourages politicians to ignore the difficult issues because they must run for office almost continuously in a ceaseless effort to attract public attention.

I frankly do not know how I could have dealt with the severe fiscal problems of Multnomah County three years ago if I had had to look constantly over my shoulder at another campaign just two years away. And so I am inclined to favor four-year terms which are staggered to provide continuity.

3. Choosing the Chairman.

I think all voters have the right and responsibility to choose their executive, no matter whether it is the President, Governor, Mayor or Chairman of the Board of County Commissioners. I think that if the Chairman is to have administrative authority, a full mandate from the people is necessary. I do not believe that the British-style parliamentary system would work well in this County. It is too confusing and I would rather that the Chairman be beholding to the people than to four other elected officials.

4. Filling Board Vacancies.

I am not comfortable with the Board's existing responsibility for filling its own vacancies, and I don't think any other Commissioner is either. When the dust has settled, no one is satisfied, including the person chosen. The new Board member is fully aware that he or she operates without a public mandate, and is uncomfortable in the relationship with the other four Commissioners.

Consequently, I think a vacancy should be filled by some other tribunal, or by direct election. I see a distinct advantage in a quick, one-step election process because I can foresee problems, particularly if Commissioners represent districts, if the positions remain unfilled over long periods.

* * *

There are some other issues which I think are relevant to your task and which I would like to comment on now:

5. Salary Levels.

There has been some discussion about how salaries should be established for Board members. I agree that it is something that needs review. I think it would be good if a separate body could set appropriate salary levels. Another concept suggests that the salaries be tied to those of judges under an established formula. Either would be acceptable to me.

I think this matter relates directly to another -- whether Commissioners should be full-time or part-time. I don't think there is any question but that the public is better served by full-time Commissioners. I think full-time Board members provide better access for people with their elected officials.

6. Revenue Bond Authority.

One notable omission in the existing County Charter is the authority for the County to sell revenue bonds on its own motion. I believe that the County needs this authority.

7. Other Elective Offices.

Some discussion of returning the Sheriff and other officials to elective status has occurred in the past. I think it is fair to say that at some point there is a diffusion of accountability if you have too many elective offices.

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