

ROLE 5: ASSIST ELECTED OFFICIALS OR CITIZENS

Practice 5b. Report performance: Produce and issue external periodic performance reports.

Multnomah County, Oregon, Auditor (www.co.multnomah.or.us/auditor): The February 2004 *Service Efforts and Accomplishments Report: Public Safety FY2003* is the fourth annual Service Efforts and Accomplishments (SEA) Report for Multnomah County, OR, and the second SEA Report on social and health services. Multnomah County issued its first SEA report in 2001, for Fiscal 2000 social and health services performance. The Multnomah SEA Reports follow a two-year cycle: One year the County Auditor's Office prepares a report on social and health services, and the next year the Auditor's Office prepares a report on public safety services. The stated purpose for the SEA report is to "increase government accountability, and provide information to citizens about their government." The Fiscal 2003 public safety SEA report focused on services of the District Attorney, Sheriff, Department of Community Justice, and the Local Public Safety Coordinating Council. The Fiscal 2002 human services report focused on services of the Human Services Department, Health Department, Library, and Office of School and Community Partnerships. These four human services agencies represent the lion's share of the County budget, comprising comprise 59 percent of county expenditures and 45 percent of staff in FY 2002. For each agency, the SEA Report includes four types of measures, defined in the report as *spending and staffing measures* (including growth in last five years); *workload measures—amount of service produced or numbers of people served*; *outcome measures to demonstrate intended results and effectiveness of programs*; and *efficiency and cost measures*. It also describes the services provided by each agency, and agency missions, goals and objectives, accomplishments, and continuing issues. In addition to the data on the specific measures, the report provides graphs and a map of agency locations. As the County has only issued SEA reports on each group of services twice thus far, some social services were reorganized between those reports, and a new agency was added to the latest public safety report, some measures are not yet available for certain agencies.

The "Introduction" of the SEA Report provides information on the scope and methodology of SEA reporting, and on data and measurement limitations. The FY 2002 SEA report compares four other counties' library services to that of Multnomah County to provide some context for assessing the county's performance. The FY 2003 SEA report reported a limited number of comparisons of efforts in jail and patrol services from three other counties to those of the Multnomah County Sheriff. SEA reports going back to FY 2001 include results of citizen surveys to assess the public's "satisfaction with the quality of city services and sentiments on neighborhood livability." Detailed survey data and external data sources are in appendices. The County Auditor has posted all four SEA reports to date on its website.

To determine specific measures to include in the SEA reports, the Multnomah County Auditor's Office worked closely with staff and management in each agency to develop a framework for reporting, decide on measures, and gather data for the report. The Auditor's Office also was guided by what it learned from citizens before it started issuing SEA reports (see 5d). In preparing SEA reports, the County Auditor's Office follows GASB's SEA Reporting Concepts, as well as the "General Standards" section of *Government Auditing Standards* (Yellow Book). County Auditor staff have devoted about 950 hours per year to SEA reporting, though the

amount of staff-time required has been declining as the report is institutionalized and the Auditor's Office becomes more efficient at compiling the report.

In a new effort, as part of an audit project related to a special three-year income tax to assist school districts in the county, the Multnomah County Auditor and the Portland City Auditor will be assessing school district performance and will be jointly publishing SEA reports on the performance of the eight school districts in Multnomah County.

Current and past SEA Reports dating back to the first in 2001 (for FY 2000) are available from the County Auditor website (www.co.multnomah.or.us/auditor).