

HB 2609 – Deletes outdated provision that county audits include circuit courts – statement in Support

Chair Shields and Members of the Senate General Government, Consumer and Small Business Protection Committee

My name is Steve March and I am the elected County Auditor of Multnomah County. I became aware of this outdated provision of the Oregon Revised Statutes after seeing a memo from Legislative Counsel regarding mandates of counties in the statutes, whether or not they were actually enforced or enforceable. I knew our county didn't include circuit courts in our financial audit but I discovered they were being audited by the Secretary of State Audits Division as part of the Judicial Department.

Chapter 297 of the Oregon Revised Statutes contain the provisions relating to Municipal Audit Law, essentially all the audit requirements for local government in Oregon. ORS 297.515, that provides that county audits include circuit and justice courts, their officers and employees, was passed in 1977, when circuit courts and their employees were county employees. After a "*1980 Report of the Oregon Commission on the Judicial Branch*," came out in 1981, the Legislature, in a special session (see ORS 1.001 [1981 s.s. c3 sect 1]), centralized the circuit courts and their personnel under the Chief Justice as head of the Oregon Judicial Department. ORS 297.515 was apparently overlooked, remaining unchanged, but the state became responsible for audits.

This bill has no effect than to correct that outdated provision. I have discussed this with the Director of the Secretary of State's Audits Division, as well as the Multnomah County Presiding Judge and Court Administrator, and all are in agreement regarding this technical correction of the statute related to circuit courts and county audits. All other provisions regarding district attorneys, sheriffs, and all other county officers and employees will continue to be audited.

I'd appreciate your support for HB 2609 to cleanup this minor issue within the section relating to county financial audits. Thank you.

Steve March, PhD, *Certified Internal Auditor*

Multnomah County Auditor

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