ADMINISTRATIVE POLICY

SECTION 200 General Administration	**POLICY** 213
TITLE Auditor Records Access	**IMPLEMENTED BY PROCEDURE** N/A
SPONSORING DEPARTMENT County Administrative Office	**R&O** N/A
ADOPTED April 27, 2026	**REVIEWED/REVISED** N/A

PURPOSE

This policy establishes the access requirements that enable the elected County Auditor to effectively perform audit and oversight functions as authorized by the Washington County Charter and Oregon Revised Statutes. The policy ensures that the County Auditor has timely access to the employees, information, records, and property necessary to conduct performance audits, evaluate program effectiveness, and fulfill other responsibilities as the County's independent oversight officer, as provided by and consistent with the law.

AUTHORITY

Under Washington County charter and code, and per Administrative Policy 101 (Administrative Policies and Procedures Authorization), the authority to establish and approve this policy is granted to the Washington County Board of Commissioners (BCC) and the authority to implement this policy is granted to the County Administrator.

DEFINITIONS

Audit Staff: Employees or contractors working under the direction of the elected County Auditor to perform audit or oversight functions.

County Auditor: The elected County Auditor, as established by Washington County Charter Section 46.

Performance Audit: An objective, systematic examination of information to assess the performance of an organization, program, activity, or function. Performance audits provide information to improve public accountability and facilitate decision-making.

Records: All documents, papers, letters, books, maps, tapes, photographs, films, sound recordings, data processing output, electronic communications and all other material, regardless of physical form, made or received by the County in connection with the transaction of public business.

POLICY

1. **Access to Employees and County Records**

   All employees of Washington County shall make themselves available to meet with or be interviewed by the County Auditor and authorized Audit staff when requested in connection with audit or oversight activities. Employees shall also provide the County Auditor and authorized Audit staff with access to information and records (including electronic/computerized data) within their custody regarding powers, duties, activities, organization, property, financial transactions, contracts and methods of business required to conduct an audit or otherwise perform audit-related duties as provided by and consistent with the law. In addition, employees shall provide access for Audit staff to inspect property, equipment and facilities within their custody. Any questions about whether access is restricted by applicable law or regulation should be directed to County Counsel.

2. **Contractor and Subcontractor Records**

   The County Administrative Office shall ensure that contracts with outside contractors and subcontractors shall include provisions that allow the County Auditor access to contractually related financial and performance-related records. All such contracts shall provide access to inspect property, equipment and services purchased in whole or in part with public funds.

3. **Confidentiality**

   The County Auditor and authorized Audit staff shall not publicly disclose information received during an audit that is considered confidential by any local, State or Federal law or regulation.

IMPLEMENTATION

This policy is effective upon adoption by the Board of County Commissioners. Elected officials and department directors are expected to be knowledgeable of, and shall be responsible for, implementing this policy within their respective departments. Observance of and adherence to this policy is mandatory for all County employees. Violation of this policy may result in disciplinary action up to and including termination.

PERIODIC REVIEW

This policy shall be reviewed by the County Administrative Office at least every three years, or more often if needed, and updated as necessary.