

THE CITY OF
PORTLAND



OREGON

OFFICE OF
CITY AUDITOR

GEORGE YERKOVICH
CITY AUDITOR

INTERNAL AUDIT DIVISION
ARTHUR W. SETO, CPA
SUPERVISOR

1220 SW FIFTH AVE.
PORTLAND, OREGON 97204
248-4688

December 10, 1980

TO: Mayor Francis J. Ivancie
Commissioner Charles Jordan
Commissioner Mike Lindberg
Commissioner Mildred Schwab

SUBJECT: Audit Report
Southwest Neighborhoods Office
Contract No. 17981

As requested by the Director of the Neighborhood Associations (ONA), we have examined the accounting records of the Southwest Neighborhoods Office (Office) for the contract period July 1, 1979, to June 30, 1980. The City of Portland, through ONA, contracted with Southwest Neighborhood Information, Inc. for the operation of the Southwest Neighborhoods Office. For the contract period the City agreed to fund the actual cost of operating the Offices' citizen participation project, but not to exceed \$21,973.

The scope of our audit consisted of the following:

- . examining the financial transactions and records for the contract period;
- . determining that expenditures were properly classified and documented and were made in compliance with the terms of the contract; and
- . determining that the internal controls are adequate.

The results of our audit were:

- . Expenditures were properly classified and generally adequately documented and were made in compliance with the terms of the contract.
- . We determined that the reimbursable project costs were \$21,810 for the contract year ended June 30, 1980. Funds provided by the City totaled \$21,835.

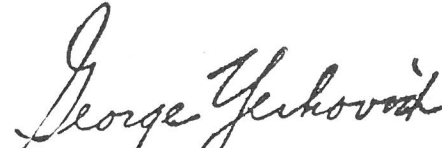
We recommend that the Southwest Neighborhood Office repay the \$25 difference to the City.

Exhibit A presents a statement of actual project costs compared with budgeted costs.

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This audit report has been reviewed by the Southwest Neighborhoods Office and ONA.

We appreciate the cooperation and assistance provided by the employees of the Southwest Neighborhoods Office and the Office of Neighborhood Associations during the audit.



George Yerkovich



Arthur W. Seto

AWS:ca
cc Ron Lappi
Patti Jacobsen
Joy Stricker
Richard Logan
Mark Gardiner

City of Portland
 SOUTHWEST NEIGHBORHOOD INFORMATION, INC.
 Southwest Neighborhoods Office
 Contract No. 17981

Statement of Project Costs
 for the Year Ending June 30, 1980

	<u>Budget*</u>	<u>Costs per Audit</u>	<u>Under (Over) Budget</u>
Personal Services:			
Salaries	\$ 16,440	\$ 16,440	\$ --
Benefits	<u>2,925</u>	<u>2,867</u>	<u>58</u>
Total Personal Services	<u>19,365</u>	<u>19,307</u>	<u>58</u>
Materials and Services:			
Miscellaneous Services	1,400	1,400	--
Office Supplies	125	146	(21)
Local Travel	230	230	--
Telephone	719	618	101
Miscellaneous	<u>134</u>	<u>109</u>	<u>25</u>
Total Materials and Ser- vices	<u>2,608</u>	<u>2,503</u>	<u>105</u>
 TOTALS	 <u>\$ 21,973</u>	 <u>\$ 21,810</u>	 <u>\$ 163</u>

In addition \$1,140 was included in ONA's budget for the Office's printing costs.

*As revised by: (1) Ordinance No. 148272, passed by the City Council August 15, 1979, and (2) budget transfer authorized by ONA.