



P O R T L A N D
CITY AUDITOR
Audit Services

June 28, 2021

TO: Mayor Ted Wheeler
Commissioner Jo Ann Hardesty
Commissioner Mingus Mapps
Commissioner Carmen Rubio
Commissioner Dan Ryan

FROM: Mary Hull Caballero, City Auditor *MHC*

SUBJECT: Audit Schedule for Fiscal Year 2021-22

The audits we plan to begin or complete in the coming fiscal year reflect areas that are high risk for inequitable outcomes, of deep community concern, or present opportunities for the City to better serve Portlanders, especially those who historically have been harmed by government policy and management choices.

City Council identified in February three policy and budget-setting priorities for itself: public safety, housing and houselessness, and economic recovery. The audits we have underway or scheduled to begin as of July 1, 2021, are relevant to those priorities as well and will provide independent assessments and recommendations for bureaus to be more efficient, effective, and equitable.

The following performance audit topics are subject to change, and new topics may be substituted or added if higher priority issues emerge during the year.

Response to COVID-19 emergency

- Emergency planning and response by the Portland Bureau of Emergency Management for people with disabilities (*underway*)

Public Safety

- Training for first-line Police Bureau supervisors
- Workload management in the Fire and Rescue Bureau



- Planning for wildfire mitigation and response by the Bureaus of Parks and Recreation, Fire and Rescue, and Emergency Management
- Intelligence-gathering by the Police Bureau (*underway*)
- Complaint investigations and discipline managed by the Bureaus of Fire and Rescue and Human Resources (*paused during COVID-19 response; underway*)

Transportation and Utilities

- Management of Vision Zero by the Bureau of Transportation
- Maintenance of the sewer and stormwater system by the Bureaus of Environmental Services and Transportation (*underway*)

Community and Economic Development

- Joint Office of Homeless Services for Portland and Multnomah County
- Inclusionary housing policy implementation and results
- Inspections and Code enforcement of rental properties by the Bureau of Development Services
- Clean Energy Fund management by the Bureau of Planning and Sustainability (*underway*)

Parks, Recreation, and Culture

- Parks and Recreation – Fiscal management (*underway*)

City Support Services

- Information technology procurement
- Human Resources
- City's use of fines, fees, and collections (*underway*)

Follow-up Reports

My office will also report on bureau actions taken to implement performance audit recommendations from prior years, including follow-up work on:

Building Permit Reviews

Commitments to Voters

Data Loss Prevention

Enhanced Service Districts

Equity in Construction Contracting

Fixing Our Streets

Groundwater

Housing Bond

Lents Urban Renewal

Parks Golf

Police Overtime

Portland Building Contract

Portland Building Reconstruction

Procurement Cards

Prosper Portland Emergency Grants

Recreational Cannabis Program

Recreational Cannabis Tax

Fraud Hotline Follow-up Reports

The Fraud Hotline provides City employees and community members a way to confidentially report suspected fraud, waste, and abuse of position involving the City. We publish an annual report, individual reports when violations are found, and follow-up reports on bureau actions taken to implement hotline recommendations from prior years. We anticipate follow-up reports for:

- Parks and Recreation's management of working retirees in the Golf Program
- Parks and Recreation's safeguards for procurement cards in the Ranger Program
- Water Bureau's procurement safeguards and response to ethics issues

Financial Statement Audit

The Auditor's Office manages the City's contract with an outside accounting firm to complete the Charter-mandated audit of Portland's financial statements for the year ending June 30, 2021.