



CITY OF
PORTLAND, OREGON
OFFICE OF CITY AUDITOR

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July 13, 1994

TO: Mayor Vera Katz
Commissioner Earl Blumenauer
Commissioner Charlie Hales
Commissioner Gretchen Kafoury
Commissioner Mike Lindberg

FROM: Barbara Clark, City Auditor

SUBJECT: Fiscal Year 1994-95 Audit Schedule

Following is the FY 1994-95 Audit Schedule for the Audit Services Division. Thank you for your advice and assistance in selecting the most important audit topics. If you have any questions please call me at 823-4808.

Audits in Progress

Estimated Completion

Coliseum Fund Financial Review	July 1994
Assessment and Liens Internal Controls	August 1994
Worker Disability Costs	October 1994
Contracting Out - How to Do It	November 1994
10-Year Financial Trends	December 1994
Service Efforts and Accomplishments 93-94	December 1994
Annual Financial Audit	December 1994

New Audits

Estimated Start

■ Report to Citizens ("Popular Report") July 1994

Scope: Concise report to citizens containing user-friendly financial statements, indicators of financial condition, and the most significant measures of service performance.

Rationale: Citizen and Council interest in government accountability.

New Audits

Estimated Start

■ Golf Operations

July 1994

Scope: Comprehensive review of City's golf courses including maintenance management, concessionaire operations, and financial planning.

Rationale: Potential for improvements, safeguarding City assets, maximizing revenues.

■ Private Utility Franchise Fees

August 1994

Scope: Provide assurance that the City is receiving all fee revenues it is entitled to from four major utilities: PGE, Northwest Natural Gas, PP&L, and U.S. West. Fees from water and sewer services will not be covered.

Rationale: Potential for additional revenue.

■ Police Confiscated Property

August 1994

Scope: Determine if the Police Bureau has sufficient controls over evidence and confiscated property.

Rationale: Safeguarding public assets, reducing risk.

■ Water Billing and Collection

September 1994

Scope: Identify potential opportunities to improve efficiency and effectiveness of systems for issuing and collecting water bills.

Rationale: Potential for improvements, Council interest, possibly increased revenue.

■ Housing

January 1995

Scope: Joint City/County audit of the impact of community housing programs and the efficiency of service delivery.

Rationale: Council interest, potential for improvements.

New Audits

Estimated Start

■ Transportation Program

January 1995

Scope: Performance audit of major program within Office of Transportation to be determined.

Rationale: Audit coverage, potential for improvements, Council interest.

■ Building Permit Center

February 1995

Scope: Efficiency and effectiveness of Permit Center operations.

Rationale: Council and user interest, audit coverage.

BC:RT:rw

c: Bureau Managers

