



CITY OF
PORTLAND, OREGON

OFFICE OF THE CITY AUDITOR
AUDIT SERVICES DIVISION

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September 5, 1995

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

FROM: Barbara Clark, City Auditor

SUBJECT: Final Fiscal Year 1995-96 Audit Schedule

The following is the Audit Schedule for Fiscal Year 1995-96. Thanks for your comments and suggestions on the proposed schedule. If we have changes in this schedule I will notify your offices.

Audits in Progress

Estimated Completion

■ Report to Citizens ("Popular Report")

August 1995

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.

■ Golf Course Concessionaire Selection Methods

November 1995

Scope: Analysis of contracting procedures used to select concessionaires at City golf courses. Evaluate compliance with purchasing rules and regulations, and assess degree to which selection process is fair, objective, and effective.

Rationale: Public interest, susceptible to abuse, potential for improvement and savings.

Audits in Progress

Estimated Completion

■ Service Efforts and Accomplishments

December 1995

Scope: Annual performance report on the City's six largest service areas. Includes summarized information on program spending, workload, and most importantly, service results. Compares Portland's performance to six other cities and provides results of fifth annual citizen satisfaction survey.

Rationale: Council and public interest, potential for service improvements, supports management goals and needs.

■ Annual Financial Audit

December 1995

Scope: Annual audit of the City's financial statements in accordance with state law and City Charter. Performed under contract with an independent public accounting firm.

Rationale: Public and Council interest, supports management goals and needs.

■ Housing Programs

March 1996

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

Rationale: Council interest, potential for improvements.

New Audits

Estimated Completion

■ Information Technology

November 1995

Scope: Information report on the current status and inventory of City information technology. Report will support the Information Technology Initiative and provide base information for the steering committee in developing the Information Technology Strategic Plan.

Rationale: Council interest, supports management needs/goals, potential for service improvements

■ Water and Sewer Billing and Cash Handling

October 1995

Scope: Review the accuracy and integrity of billing and cash handling systems. Check internal controls for issuing bills, and for receiving, recording, and depositing payments.

Rationale: Susceptible to fraud and abuse, Council and management interest, audit coverage.

New Audits	Estimated Completion
<p>■ Enterprise Zones</p> <p><i>Scope:</i> Evaluation of the impact, benefits, and costs of the City's Enterprise Zone program.</p> <p><i>Rationale:</i> Council and public interest, potential for service improvements.</p>	February 1996
<p>■ Building Development and Permit Process</p> <p><i>Scope:</i> Comprehensive evaluation of the City's process for reviewing and approving building and development requests, and monitoring and enforcing building codes. The audit will evaluate program compliance, efficiency of operating methods, customer service, and effectiveness meeting goals and objectives.</p> <p><i>Rationale:</i> Public and Council interest, potential for service improvement, audit coverage.</p>	March 1996
<p>■ Private Utility Franchise Fees</p> <p><i>Scope:</i> 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 Communications. Fees from water and sewer services will not be covered.</p> <p><i>Rationale:</i> Potential for additional revenue.</p>	March 1996
<p>■ Parks Capital Improvement Program</p> <p><i>Scope:</i> Assess the efficiency and effectiveness of the Bureau's Capital Improvement Program.</p> <p><i>Rationale:</i> Council and Public interest, potential for improvements and savings.</p>	July 1996
<p>■ Garbage Franchises</p> <p><i>Scope:</i> Comprehensive assessment of Portland's garbage franchising system, including rate setting, costs, customer service, and program effectiveness.</p> <p><i>Rationale:</i> Potential for service improvement and savings, public and Council interest.</p>	August 1996

