



CITY OF

PORTLAND, OREGON

OFFICE OF THE CITY AUDITOR
Audit Services Division

LaVonne Griffin-Valade, City Auditor
Drummond Kahn, Director of Audit Services
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March 18, 2010

To: LaVonne Griffin-Valade, City Auditor
From: Drummond Kahn, Director of Audit Services

Subject: Accept the Audit of the Comprehensive Annual Financial Report of the City of Portland for Fiscal Year ended June 30, 2009 and the related Communications with Those Charged with Governance

Oregon Revised Statute 297.425 requires that every municipal corporation undergo an independent financial audit at least annually.

The City Charter, Chapter 2, Article 5, Section 2-505 states:

“The Auditor shall conduct financial and performance audits of City government in accordance with generally accepted governmental auditing standards, and shall appoint, coordinate and monitor the annual audit of the City’s financial statements by an independent licensed public accountant.”

Ordinance No. 180931 approved Moss Adams LLP, Certified Public Accountants to provide the audit of the financial statements of the City and its component units, under contract.

Statement on Auditing Standard (SAS) No. 114 requires the financial auditor to communicate in writing every year with “those charged with governance matters related to the financial statement audit” that are “significant and relevant to the responsibilities of those charged with governance in overseeing the financial reporting process.”

The City of Portland’s financial statements, known as the Comprehensive Annual Financial Report (CAFR), are prepared by the Accounting Division of the Office of Management and Finance. An electronic copy of the audited CAFR is available on the City’s website, at <http://www.portlandonline.com/omf/index.cfm?c=51731&a=279250>.

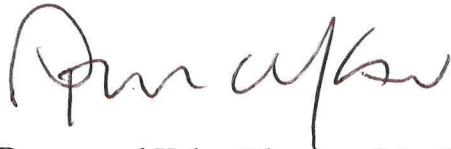
Moss Adams, LLP has completed the financial audit of the Comprehensive Annual Financial Report (CAFR) of the City of Portland for Fiscal Year ended June 30, 2009 and has delivered an unqualified opinion (on page 11 of the CAFR). An unqualified opinion is a clean opinion, that the City’s basic financial statements (on pages 32 through 108 of the CAFR) present fairly, in all material respects, the financial position of the City of Portland and its component units as of June 30, 2009, and the respective changes in financial position and cash flows for the year then ended, in conformity with generally accepted accounting principals (GAAP).

This opinion from the City's independent financial auditors means that readers may rely upon the City's CAFR with reasonable assurance that it is free of material misstatement.

During the course of the audit, Moss Adams did not note any material weaknesses in the City's internal control. Moss Adams did find some significant deficiencies in internal control, and instances of non-compliance with Federal grant regulations, which are noted on page 294 of the CAFR. Management is preparing a response to these findings with a corrective action plan, which we will distribute to Council separately.

The Communications with Those Charged with Governance contains routine communications required by Statement on Auditing Standard (SAS) No. 114. This letter also includes the Confirmation of Auditor Independence by Moss Adams, stating that Moss Adams is independent of the City of Portland for the purposes of auditing the City's financial statements for the year ended June 30, 2009.

We recommend that Council accept the audit of the CAFR for FY 2009 and the related Communications with Those Charged with Governance.



Drummond Kahn, Director of Audit Services

TO THE COUNCIL

The City Auditor concurs with the recommendation of the Director of Audit Services and

RECOMMENDS:

That the Council accepts the audit of the CAFR for FY 2009 and the related Communications with Those Charged with Governance.

Respectfully submitted,



LaVonne Griffin-Valade
City Auditor

INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Portland, Oregon
Portland, Oregon

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Portland, Oregon, as of and for the year ended June 30, 2009, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City of Portland's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Portland, Oregon, as of June 30, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2009 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis, budgetary comparison schedules, and employee benefit funding progress information on pages 13 through 30, and 109 through 115, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures to the management's discussion and analysis and employee benefit funding progress information on pages 13 through 30 and 115, which consisted principally of inquiries of management regarding the methods of measurement and presentation, of the required supplementary information. However, we did not audit the information and express no opinion on it. The schedules of revenues and expenditures – budget and actual, on pages 109 through 113 have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in relation to the basic financial statements taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City of Portland's basic financial statements. The introductory section, combining and individual fund statements and schedules, schedules of revenues and expenditures – budget and actual, other financial schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund statements and schedules, schedules of revenues and expenditures – budget and actual, and other financial schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical information have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

As discussed in note IV.B. to the financial statements, the City adopted the recognition and disclosure provisions of Governmental Accounting Standards Board Statement No. 49 – *Accounting and Financial Reporting for Pollution Remediation Obligations*, as of July 1, 2008.



For Moss Adams LLP
Eugene, Oregon
December 28, 2009

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND
ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH OREGON MINIMUM STANDARDS**

City Council
City of Portland, Oregon

We have audited the basic financial statements of the City of Portland, Oregon (City) as of and for the year ended June 30, 2009 and have issued our report thereon dated December 28, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the provisions of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

Compliance

As part of obtaining reasonable assurance about whether the City's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grants, including provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules OAR 162-010-0000 to 162-010-0330, as set forth below, noncompliance with which could have a direct and material effect on the determination of financial statement amounts:

- The accounting records and related internal control structure.
- The use of various depositories to secure the deposit of public funds.
- The requirements relating to debt.
- The requirements relating to the preparation, adoption and execution of the annual budgets for fiscal years 2009 and 2010.
- The requirements relating to insurance and fidelity bond coverage.
- The appropriate laws, rules and regulations pertaining to programs funded wholly or partially by other governmental agencies.
- The requirements pertaining to the use of revenue from taxes on motor vehicle use fuel funds.
- The statutory requirements pertaining to the investment of public funds.
- The requirements pertaining to the awarding of public contracts and the construction of public improvements.

However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our test disclosed no instances of noncompliance that are required to be reported under Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State, except those noted below.

Expenditures in Excess of Appropriations

The results of our tests disclosed several instances of noncompliance relating to over expenditures of budgeted appropriations that is described in Note II.B. of the City's financial statements.

Laws, rules and regulations pertaining to programs funded wholly or partially by other governmental agencies.

During our testing of the Single Audit we noted the following significant deficiencies in internal control and instances of non-compliance:

1. Actual labor effort certifications were not being completed by all bureaus. The Housing Bureau bases labor effort on budget amounts and does not complete an after-the-fact reasonable actual effort certification.
2. The Housing Bureau had not completed and submitted a HUD 6002, Section 3 annual report for 2008 or 2009.
3. The Housing Bureau had not performed Single Audit compliance monitoring of their sub-recipients during 2009.
4. The Housing Bureau had one cut-off issue where a 2010 grant revenue and associated expenditure were incorrectly recorded as a 2009 transaction.

The above matters are reported in further detail in the Schedule of Findings and Questioned Costs included in a separately bound report with the City's Single Audit reports. Further, additional best practice observations and recommendations were included in a letter issued separately to management.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for determining our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affect the City's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principals such that there is more than a remote likelihood that a misstatement of the City's financial statements that is more than inconsequential will not be prevented or detected by the City's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the City's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above. We did observe that the City did not properly implement the probability weighted cash flow methodology in calculating the pollution remediation liability as provided in GASB 49, and this was deemed to be a significant deficiency in internal controls. This issue is discussed in further detail in the separately issued single audit report in the schedule of findings and questioned costs.

This report is intended solely for the information of City of Portland, Oregon's management, and State of Oregon and is not intended to be and should not be used by anyone other than those specified parties.



For Moss Adams LLP
Eugene, Oregon
December 28, 2009

COMMUNICATIONS WITH THOSE CHARGED WITH GOVERNANCE UNDER SAS NO. 114

To the City Council
City of Portland, Oregon

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Portland, Oregon (the City) as of and for the year ended June 30, 2009, and have issued our report thereon dated December 28, 2009. Professional standards require that we provide you with the following information related to our audit.

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA, THE SINGLE AUDIT ACT, AND THE OFFICE OF MANAGEMENT AND BUDGET CIRCULAR A-133

Our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. Because of the concept of reasonable assurance and because we did not perform a detailed examination of all transactions, there is a risk that material errors, fraud, or other illegal acts may exist and not be detected by us.

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also, in accordance with OMB Circular A-133, we examined, on a test basis, evidence about the City's compliance with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement" applicable to each of its major federal programs for the purpose of expressing an opinion on the City's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the City's compliance with those requirements.

RESPONSIBILITIES UNDER GENERALLY ACCEPTED AUDITING STANDARDS (GAAS)

The financial statements are the responsibility of management. Our audit was designed in accordance with GAAS, which provides for reasonable, rather than absolute, assurance that the financial statements are free of material misstatement. As a part of our audit, we obtained an understanding of internal control sufficient to plan our audits and to determine the nature, timing, and extent of testing performed.

We issued an unqualified opinion on the City's financial statements for the year ended June 30, 2009.

OTHER INFORMATION IN DOCUMENTS CONTAINING AUDITED FINANCIAL STATEMENTS

Our responsibility for other information in our Independent Auditor's Report and Financial Statements does not extend beyond the financial information identified in our report. We do not have an obligation to perform any procedures to corroborate other information contained in these documents. However, we have read the information and nothing came to our attention that caused us to believe that such information or its manner of presentation is materially inconsistent with the information or manner of its presentation appearing in the financial statements.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope previously communicated to you in the contract dated May 8, 2007, except in that the planned scope of the audit was expanded to cover the implementation of SAP, as well as to cover certain delays in receipt of the draft CAFR.

SIGNIFICANT ACCOUNTING POLICIES AND APPROPRIATENESS OF ACCOUNTING POLICIES

The initial selection of and changes in significant accounting policies or their application, as well as any new accounting and reporting standards adopted during the year must be reported. Management has the responsibility for selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note I to the financial statements. Throughout the course of an audit, we review changes, if any, to significant accounting policies or their application, and the initial selection and implementation of new policies. These policies have been consistently followed during the year with the following exceptions. Management implemented the requirements of GASB No. 49, 52, 55 and 56 during the year. GASB No. 49 had the only significant impact in that it required a revision to the accounting and disclosure requirements for the City's pollution remediation obligations. Beginning net assets and liabilities for the Portland Development Commission were restated at the beginning of the year by \$7.8 million to recognize the pollution remediation obligation as a result of adopting this standard, and the end of the year obligation is \$8.9 million. The City did not restate its beginning of the year liability or net assets, as the difference was not materially different from the recorded balance. The end of the year pollution remediation liability is \$2.2 million.

MANAGEMENT JUDGMENTS AND ACCOUNTING ESTIMATES

The preparation of financial statements requires the use of accounting estimates. Certain estimates are particularly sensitive due to their significance to the financial statements and the possibility that future events may differ significantly from management's expectations. Management's judgments and accounting estimates are based on knowledge and experience about past and current events and assumptions about future events. We apply audit procedures to management's estimates to ascertain whether the estimates are reasonable under the circumstances and do not materially misstate the financial statements. We believe management has selected and applied significant accounting policies appropriately and consistently with those of the prior year. Significant management estimates impacting the financial statements include the following:

- The depreciable lives of the City's fixed assets and infrastructure and related current year depreciation expense and end of year accumulated depreciation.
- The amount of compensated absence accrual at June 30, 2009.
- The amount of the allowance for uncollectible accounts at June 30, 2009.
- The amount of reserve for claims liability at June 30, 2009.
- The amount accrued for Remedial Investigation & Feasibility Study related to Harbor Clean-up at June 30, 2009.
- The amount of accrued liabilities for the City's various other post employment benefits and retirement plans at June 30, 2009.

FINANCIAL STATEMENT DISCLOSURES

The disclosures in the financial statements are consistent, clear and understandable. Certain financial statement disclosures are especially sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- Disclosure of the reporting entity and significant accounting policies in Note 1 to the financial statements. This disclosure reports the operation under the governance of the elected City Commissioners, as well as the more significant policies used by the City in the preparation of the financial statements.
- Disclosure of cash and investment details in Note III. A. to the financial statements. This disclosure provides the details of the amounts of cash and investments held in the various types of depositories and securities at year end as well as the details of the nature of the inherent risks the City is subject to.
- Disclosure of the City's long-term debt in Note III. H. to the financial statements. This disclosure provides the details of the amounts and types of debt outstanding at year end along with the repayment terms, significant covenants, and future maturities of principal and interest.

- Disclosure of the City’s commitments and contingent liabilities in Note IV. B. to the financial statements. This disclosure provides a description of the City’s commitments and contingencies, including labor agreements, contractual commitments, and environmental remediation.
- Disclosure of the City’s post retirement benefits in Note IV. C. This disclosure provides descriptions of the City’s Other Postemployment Benefits (OPEB) Plans - Health Insurance Continuation, PERS Retirement Health Insurance Account, and Fire and Police Disability and Retirement Direct Subsidy Other Postemployment Benefits Plan.
- Disclosure of the City’s employee retirement systems and pension plans in Note IV. D. This disclosure provides descriptions of State of Oregon Public Employees Retirement System, and the Fire and Police Disability and Retirement Plan.

SIGNIFICANT AUDIT ADJUSTMENTS MADE AND PASSED

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The following summarizes the impact uncorrected misstatement of the financial statements identified during the current year audit. Management has determined that the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Unrestricted Net Assets	\$6,050,000	
Materials and Services		\$(2,250,000)
Environmental Liability		\$(3,800,000)

To adjust environmental liability to calculated balance.

Other financing sources	\$52,245,000	
Debt service expenditures		\$(52,245,000)

To reclassify overnight bond activity.

MAJOR ISSUES DISCUSSED WITH MANAGEMENT PRIOR TO OUR RETENTION

There were no major issues, including the application of accounting principles, auditing standards or financial reporting, that were discussed with management in connection with our retention as the City’s independent accountants.

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.

MANAGEMENT REPRESENTATIONS

We requested and received certain representations from management that are included in the management representation letter dated December 28, 2009.

MANAGEMENT CONSULTATION WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the City’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

SERIOUS DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

No significant audit difficulties were encountered during the course of performing the audit.

MATERIAL ERRORS OR FRAUD OR POSSIBLE MATERIAL ILLEGAL ACTS

GAAS requires us, within the inherent limitations of the auditing process, to plan our audit to search for errors or irregularities that would have a material effect on the financial statements.

Our audit procedures included interviewing management and staff from several Bureaus to assess fraud risks that exist within the City and the potential for illegal acts. In addition, we modified our audit procedures to address the risks we found to exist. No material frauds or illegal acts were found as a result of the audit procedures we performed.

MATERIAL WEAKNESS IN INTERNAL CONTROL

In planning and performing our audit, we considered the City’s internal control for the purposes of expressing our opinion on the financial statements and not to provide assurance on internal control. Our consideration of internal control would not necessarily disclose all matters that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of the specific internal control element does not reduce, to a relatively low level, the risk that errors or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

We did not note any material weaknesses during the course of our audit of the year ended June 30, 2009.

AUDITOR INDEPENDENCE

Auditor independence, in fact and appearance, is essential so that the public may justifiably perceive the audit process as an unbiased review of management’s presentation of financial information.

At least annually, we will disclose to the City Council the nature of all relationships between Moss Adams and the City of Portland, Oregon, that, in our professional judgment, may reasonably be thought to bear on our independence.

We are not aware of any relationships between our Firm and the City of Portland, Oregon, for the year ended June 30, 2009, and through the date of this letter, that may reasonably be thought to impact our independence. Accordingly, relating to our audit of the financial statements of the City of Portland, Oregon, as of and for the year ended June 30, 2009, we confirm we are independent with respect to the City within the meaning of Rule 101 of the American Institute of Certified Public Accountants' Code of Professional Conduct, its interpretations and rulings.


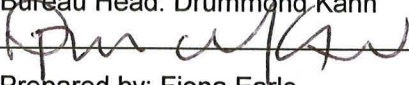

This information is intended solely for the information and use of the City Council, City Auditor, management, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Moss Adams, LLP

Eugene, Oregon
February 17, 2010

Agenda No.
REPORT NO.
 Title

Accept the audit of the Comprehensive Annual Financial Report of the City of Portland for Fiscal Year ended June 30, 2009, and the related Communications with Those Charged with Governance letter. (Report)

<p>INTRODUCED BY Commissioner/Auditor: LaVonne Griffin-Valade </p> <p>COMMISSIONER APPROVAL</p> <p>Mayor—Finance and Administration - Adams</p> <p>Position 1/Utilities - Fritz</p> <p>Position 2/Works - Fish</p> <p>Position 3/Affairs - Saltzman</p> <p>Position 4/Safety - Leonard</p> <p>BUREAU APPROVAL</p> <p>Bureau: Audit Services Bureau Head: Drummond Kahn </p> <p>Prepared by: Fiona Earle Date Prepared: 3/18/2010</p> <p>Financial Impact Statement</p> <p>Completed <input type="checkbox"/> Amends Budget <input type="checkbox"/> Not Required <input checked="" type="checkbox"/></p> <p>Council Meeting Date March 24, 2010</p> <p>City Attorney Approval</p>	<p>CLERK USE: DATE FILED <u>MAR 19 2010</u></p> <p style="text-align: center;">LaVonne Griffin-Valade Auditor of the City of Portland</p> <p>By:  _____ Deputy</p> <p>ACTION TAKEN:</p> <p style="font-size: 1.2em; font-weight: bold;">MAR 24 2010 ACCEPTED</p>
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AGENDA
<p>TIME CERTAIN <input checked="" type="checkbox"/></p> <p>Start time: <u>9:30am</u></p> <p>Total amount of time needed: 15 min (for presentation, testimony and discussion)</p> <p>CONSENT <input type="checkbox"/></p> <p>REGULAR <input type="checkbox"/></p> <p>Total amount of time needed: _____ (for presentation, testimony and discussion)</p>

FOUR-FIFTHS AGENDA	COMMISSIONERS VOTED AS FOLLOWS:		
		YEAS	NAYS
1. Fritz	1. Fritz	✓	
2. Fish	2. Fish	✓	
3. Saltzman	3. Saltzman	✓	
4. Leonard	4. Leonard	_____	
Adams	Adams	✓	