



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

June 30, 2022

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

FROM: Mary Hull Caballero, City Auditor

SUBJECT: Audit Schedule for Fiscal Year 2022-23

This is the final audit schedule of my tenure as City Auditor. It maintains my guiding principle to identify areas of risk where the City may fall short of delivering efficient, effective, and equitable public services, especially for those who have long been harmed by government policy and management choices.

Community members informed the topics I've selected by sharing their perspectives on where the City could better serve Portlanders. I've also prioritized topics with the potential for inequitable outcomes in hopes that an independent assessment and recommendations for improvement will help the City earn the trust of historically underserved communities.

My successor, Simone Rede, may add topics when her term begins in January or if higher priority issues emerge during the year. The Auditor's Office will update you and relevant Bureau Directors should that occur.

Public Safety

- Training for first-line Police Bureau supervisors
- Workload management in the Fire and Rescue Bureau (*underway*)

Transportation and Utilities

- Pay note approval process in the Bureau of Transportation
- Management of Vision Zero by the Bureau of Transportation (*underway*)



Community and Economic Development

- Potential for the City's administrative burden to limit success of non-profit partners in delivering critical public services
- City's progress in meeting climate goals and related commitments
- Inspections and Code enforcement of rental properties by the Bureau of Development Services
- Joint Office of Homeless Services for Portland and Multnomah County (*underway*)
- Inclusionary housing policy implementation and results (*underway*)

Parks, Recreation, and Culture

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

City Support Services

- Information Technology Procurement (*underway*)

Two topics on our current audit schedule will not start in the upcoming fiscal year because of limited available staffing and higher priority risk areas:

- Bureau of Human Resources
- Planning for wildfire mitigation and response

Follow-up Reports

We will also report on actions taken by bureaus to implement performance audit recommendations in prior years, including follow-up work on:

Building Permit Reviews	Fire Bureau Accountability System
City ADA Compliance	Gang Crime Investigations
City Collections Practices	Gang Enforcement Patrol
City Credit Cards	Police Intelligence Gathering
Emergency Management Preparedness	Portland Clean Energy Fund
Enhanced Service Districts	Sewer Maintenance
Equity in Construction Contracting	

Fraud Hotline Reports

The Fraud Hotline provides City employees and community members a way to confidentially report suspected fraud, waste, inefficiency, and abuse of position by or against the City. In addition to investigative reports when tips result in findings, we produce an annual report and follow up on recommendations from prior years. We anticipate status-of-recommendations reports on:

- Misuse of government resources in the Fire & Rescue Bureau
- Waste in housing military Veterans by the Joint Office for Homeless Services

Financial Statement Audit

The Auditor's Office manages the City's contract with an outside accounting firm to assess Portland's financial statements. These annual audits are required by City Charter and State Budget Law. The contracted work will cover the fiscal year ending June 30, 2022.