



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

DATE: June 28, 2023

TO: Mayor Ted Wheeler  
Commissioner Carmen Rubio  
Commissioner Mingus Mapps  
Commissioner Rene Gonzalez  
Commissioner Dan Ryan

FROM: City Auditor Simone Rede

SUBJECT: Audit Schedule for Fiscal Year 2023-24

My office conducts performance audits to provide objective information to the public. We report audit findings and recommendations publicly to hold City government accountable and ensure its actions are transparent. My office also manages the contract with an outside accounting firm to audit Portland's financial statements. Results for the year ending June 30, 2023 will be available in November.

This is the first audit schedule of my tenure as City Auditor. In developing this audit schedule, I looked for ways our work could impact public health, safety and equity, and respond to current and future needs affecting leaders and residents. To select these topics, I sought input from City officials and analysis from audit staff. I also invited community organizations to participate in focus groups. I'm grateful for the perspectives they shared and eager to engage their wisdom throughout the audit process. I look forward to your partnership in ensuring the results of our independent, systemic reviews are felt in and outside City Hall.

### **Performance Audits Will Drive Improvements in the Delivery of City Services**

My final selection was based on opportunities I saw to provide adequate and timely coverage to inform the City's transition to a new form of government. This list reflects the greatest areas of concern for Portlanders and potential to build trust. A number of these audits were announced previously and are currently underway. We plan to resume presenting audit results to City Council as these audits are completed. The topics are grouped by service area.



### Administration

- Information Technology Procurement (*underway*)
- City's Approach to Managing its Assets

### Community and Economic Development

- Joint Office of Homeless Services' Shelter Services (*underway*)
- Inclusionary Housing Policy Implementation and Results (*underway*)
- Joint Office of Homeless Services' Rapid Rehousing Program
- City's Plans for Climate Justice

### Public Works

- Management of Vision Zero by the Bureau of Transportation (*underway*)

### Public Safety

- Workload Management in the Fire and Rescue Bureau (*underway*)
- City Efforts to Reduce and Prevent Gun Violence

### Culture and Livability

- Parks and Recreation – Fiscal Management (*underway*)
- City Arts Program's Management of Arts Education and Access Fund (Arts Tax) and Relationship with the Regional Arts and Culture Council

The topics we plan to begin are subject to scoping, the process we use to research topics, identify areas that can benefit from our review, and plan our work. New topics may be substituted or added if higher priority issues emerge during the year. We will update you and relevant Bureau Directors should that occur.

My predecessor selected the following topics in her last term that we do not plan to pursue in fiscal year 2023-24. We may revisit these topics at a future date:

- Training for first-line Police Bureau supervisors
- Potential for City's administrative burden to limit success of non-profit partners in delivering critical public services
- Inspections and Code enforcement of rental properties by the Bureau of Development Services

Since my term began, I've heard concerns about the City's use and support of advisory and oversight bodies. My office will find ways other than performance audits to address them.

### **Auditors Will Continue to Follow Up on Past Recommendations**

In past audit schedules, this section would have included audits that are due for standalone follow-up reports. My office will be revising its approach to follow-up reports. We will continue following up with City Bureaus on the status of recommendations made in our performance audit reports and will communicate results through our public dashboard and other methods.

### **Hotline Staff Will Investigate Tips of Waste, Fraud and Abuse**

My office also administers the fraud hotline, which provides City employees and members of the public a way to confidentially report suspected fraud, waste, and abuse of position by or against the City. Fraud is an intentional deception or misrepresentation that results in a benefit for a person or entity that they are not entitled to including theft, forgery, falsifying records, and bribery. Waste involves the needless, careless, or extravagant expenditure of City funds, or the misuse or mismanagement of City resources or property. Abuse involves the improper use of a City position or the improper use or destruction of City records or resources. We will publish an annual report and will publicly report on any substantiated tips we investigate.