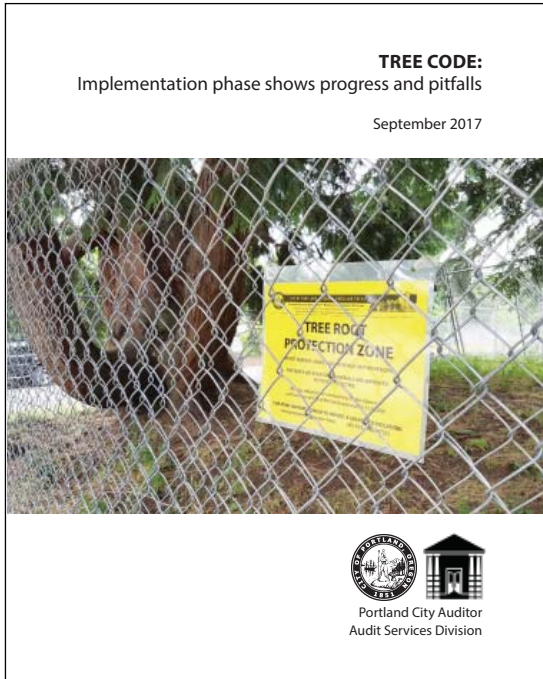


PUBLIC INFORMATION & COMMUNICATION

We publicly release all audit reports, which include the written response from the responsible City Commissioner and bureau manager. When released, each audit report is posted on-line, sent to local libraries, distributed within City government, and provided to anyone who requests a copy. We also distribute each report to the media and other audit offices. Our office controls the release of each report in accordance with national standards, and all reports and their supporting documentation are public records. Audit reports are often covered in the print and broadcast media.



For more information about the Audit Services Division, and to view, download and print audit reports, visit our webpage at:

www.portlandoregon.gov/auditservices

OUR QUALITY CONTROL

Internal quality controls are procedures established by an audit organization to help ensure its work is conducted in accordance with professional standards. Controls in the Audit Services Division include our comprehensive audit plan, supervisory review, independent review, and the Association of Local Government Auditors' Quality Control Review Guide.

City Charter requires the City Auditor to conduct audits in accordance with Government Auditing Standards. City Code and Government Auditing Standards require the Audit Services Division to have an external quality control review, or peer review, at least once every three years. A team of three auditors drawn from local governments around the country conduct the peer review. The Association of Local Government Auditors selects peer review team members and coordinates the review. The Audit Services Division successfully passed reviews every three years, starting in 1993. Our next peer review is scheduled for 2020.

PUBLIC RECORDS ACCESS AND RETENTION

Audit working papers and reports are public records and are retained in accordance with City and State records retention policies.

Office of City Auditor Mary Hull Caballero

Audit Services Division
Kari Guy, Interim Director
Office of the City Auditor
1221 SW 4th Avenue, Room 310
Portland, Oregon 97204
503-823-4005



AUDIT SERVICES

The auditing branch of the
City Auditor's Office
Portland, Oregon



AUDIT SERVICES

The Audit Services Division is the auditing branch of the City Auditor's Office. We carry out the audit work of the office on behalf of the elected City Auditor, and in line with national auditing standards, City Charter and City Code provisions that provide independence and access to records.

OUR MISSION

The mission of the Audit Services Division is to promote honest, efficient, effective, and fully accountable City government.

To fulfill this mission, the Division audits and evaluates City operations to provide useful and objective information to residents, City Council, and management.

OUR AUTHORITY

City Charter Chapter 2 Article 5, requires the City Auditor to conduct financial and performance audits of City government. In addition, the Auditor arranges for the annual audit of the City's financial records by an independent accounting firm.

The City Charter states: "The Auditor has full access to all information needed to conduct audits." City management must respond in writing to all audit recommendations.

In 1986, the City Council passed City Code Chapter 3.05 creating the Audit Services Division. The Division is required to follow Government Auditing Standards in conducting audits of City bureaus, programs and commissions. Consistent with these standards, the Division must be independent and objective in all phases of its work.

HOW AUDITING DIFFERS FROM MANAGEMENT

City Council and managers are charged with overall management of City functions and for monitoring employee performance. Auditors independently study City functions, and make recommendations to management for improvement as needed.

WHY WE CONDUCT AUDITS

We conduct audits and release reports for two main reasons -- First, to provide elected officials and city management with information that fosters better decision-making, and second, to enhance public accountability through the public release of our audit reports. These purposes are central to the national standards for government auditing and have been central to our auditing role for over 27 years.

AUDIT SERVICES STAFF

All staff members in Audit Services are sworn Deputy City Auditors. Our staff includes 11.5 full-time equivalent employees, with significant experience in auditing, program evaluation, policy analysis, and communications.

Our staff are civil service employees, and are selected based on merit and professional skills. Audit Services Division staff are independent and have no reporting relationship to City Commissioners or the Mayor. Each auditor on staff holds a graduate degree, a professional auditing certification, or both.

Our staff have prior work experience in local, state, and federal government, non-profit organizations, and corporations. The office participates in many professional organizations, including the Association of Local Government Auditors, the Institute of Internal Auditors, the Association of Government Accountants, and the Government Finance Officers' Association.

Under standards, all auditors are also required to regularly complete continuing professional education related to auditing and the government environment.

PROFESSIONAL INVOLVEMENT

Staff serve on professional association boards and committees and present audit information to professional auditing organizations. In addition, members of our staff have published articles in association journals, and have presented training at professional audit conferences.

AWARDS

The Audit Services Division has received national recognition for its work, including Knighton Awards for Best Audit, presented by the Association of Local Government Auditors, and Certificates of Achievement in Service Efforts and Accomplishments Reporting, presented by the Association of Government Accountants and the Sloan Foundation.

THE AUDIT PROCESS

Each year, the City Auditor prepares a work schedule for the Division. Ideas for audit topics are obtained from the Mayor and City Council, Bureau managers, citizen advisory committees and other interested parties. Consistent with the independence of the auditing function, the City Auditor makes the final decision on which areas and offices will be audited.

The City Auditor selects topics based on potential for cost savings and service improvements, level of public and Council interest, evidence of problems or wrongdoing, risk of loss or abuse, and availability of audit staff. Audits are performed in three phases:

Planning - Clarify objectives and develop a work plan.

Fieldwork - Collect and analyze information to identify audit findings. Review findings with auditees.

Reporting & Follow-up - Communicate conclusions and recommendations to managers, City Council, and the public. Follow-up on recommendations.