



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

April 2, 2020

TO: Ted Wheeler, Mayor
Chloe Eudaly, Commissioner
Amanda Fritz, Commissioner
Jo Ann Hardesty, Commissioner

FROM: City Auditor Mary Hull Caballero

SUBJECT: Changes to the FY 2019-20 Audit Schedule

I am shifting my annual audit schedule in response to the challenges the City faces as a result of its response to the COVID-19 emergency.

The audit of Portland Fire and Rescue, currently underway, will be put on hold until the increased demands on the Bureau caused by the emergency abate. We will also postpone the start of our planned audit of Parks and Recreation fiscal management.

Instead we will focus our audit work on some of the real-time risks created by the emergency. The first audit will be to develop a continuous monitoring system for purchase card transactions, because the usual management controls may be compromised during remote work.

I will select subsequent topics in consultation with City leaders, based on emerging risks during the emergency response. If there are operational or programmatic areas for which you would like independent assurance are working as intended, please contact me (503-823-2741) or Audit Services Director Kari Guy (503-823-3544). We also are available by email.

Copy: Chiefs of Staff

