



September 28, 2015

To: City Budget Office

From: City Auditor Mary Hull Caballero

Re: Fall Budget Monitoring Report

## **Operating Budget Reconciliation**

The Auditor's Office Fall Budget Monitoring Report shows that the Office is within the spending plan for both Personnel Services and Internal Materials and Services. We are under budget in External Materials and Services for FY 2015-16.

## **New Requests**

The Auditor's Office has two new requests in this report. The Auditor's Office will request ongoing funding for both issues in the regular budget process.

- A \$20,500 request seeks to cover the rising costs of live captioning City Council meetings and work sessions. The Office has absorbed much of the increased costs to date, but cannot continue to do so because of the increasing costs.
- The Office also requests \$140,024 in additional funding in the current fiscal year for investigative personnel in the Independent Police Review division. The personnel are needed to meet higher, urgent, and unforeseen statutory and community requirements for the types and breadth of investigations conducted by the division.

## **Technical Adjustments**

The Auditor's Office requests several technical adjustments related to the Lien Accounting System replacement project. An additional adjustment is requested to reflect a reduction in staffing in the Audit Services division and the hiring of a new Deputy Ombudsman.

## **Encumbrance Carryover**

The Auditor's Office requests approval to carry over \$10,000 from the prior fiscal year to fund an encumbered contract with Michael J. Gennaco/OIR Group for the review of closed cases of officer-involved shootings and in-custody deaths on behalf of the Auditor's Independent Police Review division.

## **Fair Wage Implementation**

A request related to the City's implementation of a Fair Wage policy is included in this report.



### **Decision Package and Programmatic Request Update**

An FY 2015-16 Decision Package update report is included to detail the status of three carryover requests.

### **LID Fund, Assessments Collection Fund, and Bancroft Bond Interest & Sinking Fund**

Several variances exist in the actual year end activity for revenues and expenditures compared to revised budget amounts in these funds. Although several of these variances may be significant, they are not directly the result of operational activity but are due to the general nature of the LID Construction process, various LID projects that the City Council has approved, the level of assessment collection activity, and the degree to which property owners in LID districts finance their share of the cost of various City improvement projects.

**CBO Discussion and Recommendations  
FY 2015-16 Fall Supplemental Budget**

**Bureau:** Office of the City Auditor

**Type:** Technical Adjustment

**Request:** AU\_001 - Fair Wage Implementation

	Fall BMP Requested Adjustments	Fall BMP CBO/Council Changes	Fall BMP Total Adjustments
<b>EXPENDITURES</b>			
Internal Materials and Services	7,096	0	7,096
<b>TOTAL EXPENDITURES</b>	<b>7,096</b>	<b>0</b>	<b>7,096</b>
<b>REVENUES</b>			
General Fund Discretionary	7,096	0	7,096
<b>TOTAL REVENUES</b>	<b>7,096</b>	<b>0</b>	<b>7,096</b>

**Bureau Description:**

This request reflects the City-wide implementation of Ordinance No.174839 and the policy for an increased minimum wage in City of Portland bureaus or operating units entering into contracts for covered services. Costs in City Hall for the Office of the City Auditor are \$5,957 and costs for the Auditor's Office Hearings Office located in the 1900 building are \$1,139 for a total of \$7,096.

**CBO Discussion and Recommendation**

**CBO Discussion and Recommendations  
FY 2015-16 Fall Supplemental Budget**

**Bureau:** Office of the City Auditor

**Type:** New Request

**Request:** AU\_002 - IPR Investigators

	Fall BMP Requested Adjustments	Fall BMP CBO/Council Changes	Fall BMP Total Adjustments
<b>EXPENDITURES</b>			
Personnel Services	131,984	0	131,984
External Materials and Services	8,040	0	8,040
Internal Materials and Services	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>140,024</b>	<b>0</b>	<b>140,024</b>
<b>REVENUES</b>			
General Fund Discretionary	140,024	0	140,024
<b>TOTAL REVENUES</b>	<b>140,024</b>	<b>0</b>	<b>140,024</b>
<b>FTE</b>			
Limited Term Positions	1.33	0.00	1.33
<b>TOTAL FTE</b>	<b>1.33</b>	<b>0.00</b>	<b>1.33</b>

**Bureau Description:**

Two external factors prompted the Auditor's request for two complaint investigators for the Independent Police Review division (IPR): requirements in the City's Settlement Agreement with the U.S. Department of Justice and passage of a State law related to profiling by law enforcement officers. Both the Agreement and the new law place demands on IPR that cannot be fulfilled at the current staffing level.

The Settlement Agreement calls for IPR to have the ability to conduct independent investigations and to work with the Police Bureau's Internal Affairs to reduce redundant processes that exist in Portland's officer accountability system. Additionally, the Agreement calls for all administrative investigations of officer misconduct to be completed within 180 days. The DOJ has made clear in a number of meetings with IPR and others at the City, that it seeks a reduction in the number of complaints dismissed by IPR after a preliminary investigation and that IPR should conduct more independent investigations. The new state law, HB 2002, broadened the definition of what constitutes profiling to include a number of characteristics in addition to race.

Implementation of the Settlement Agreement and the passage of House Bill 2002 have had unforeseen impacts on IPR's investigative needs. House Bill 2002 was passed in the 2015 session of the Oregon Legislature and signed by Governor Kate Brown on July 13 2015. The new law bans profiling by law enforcement agencies in Oregon and defines profiling as targeting an individual solely for their age, race, ethnicity, gender, gender identity, sexual orientation, political affiliation, religion, homelessness or disability. The law requires that all complaints alleging that an officer has engaged in profiling be investigated. Covered jurisdictions within Oregon are required to have enforcement mechanisms in place by January 1 2016. The provisions of House Bill 2002 go beyond existing Police Bureau directives prohibiting biased based policing and will increase significantly cases subject to investigation.

In the last year, IPR has streamlined its intake process and is reducing areas of overlap with Internal Affairs. IPR is also in the process of revamping a voluntary mediation option for some types of complaints that could free up investigators for other cases. Gaining efficiencies helps, but they alone are not sufficient to meet the anticipated workload demand. Two additional complaint investigators will enable IPR to conduct 25-35 investigations per year, complete the complaint intake process in a timelier manner, and continue to monitor cases that are referred to Internal Affairs.

If IPR is not provided additional investigative resources, the office will not be able to meet the anticipated increased demand for investigations caused by the Settlement Agreement and House Bill 2002. At current staffing levels, in future years, IPR will not be able to conduct more than the 10-12 investigations projected for this calendar year. Absent additional resources the City will likely be found in noncompliance regarding the ability of IPR to conduct "meaningful independent investigations", as called for in the Settlement Agreement. In addition, without two more investigators, IPR will not be able to meet increased demand for our services after the passage of House Bill 2002, leading to a possible scenario where the City is in violation of state law.

This request adds two limited term complaint investigator positions to begin in November 2015 through June 2016 (\$131,984) and includes a one-time facilities charge to accommodate the new staff, as well as a one-time charge for internal materials and services (\$8,040). The Auditor's Office intends to request the positions permanently in the FY 2016-17 budget process.

**CBO Discussion and Recommendation**

**CBO Discussion and Recommendations  
FY 2015-16 Fall Supplemental Budget**

**Bureau:** Office of the City Auditor

**Type:** Technical Adjustment

**Request:** AU\_003 - Technical Adjustments

	Fall BMP Requested Adjustments	Fall BMP CBO/Council Changes	Fall BMP Total Adjustments
<b>EXPENDITURES</b>			
Personnel Services	0	0	0
External Materials and Services	130,000	0	130,000
Internal Materials and Services	(130,000)	0	(130,000)
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES</b>			
General Fund Discretionary	0	0	0
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Bureau Description:**

The Auditor's Office requests the following technical adjustments in its operating budget: 1) Increase the Assessments, Finance, and Foreclosure's interagency agreement with Bureau of Technology Services to cover increased costs related to the mainframe server, technical support services, and server support for the Lien Accounting System (LAS) replacement project. These costs are offset by an increase in the overhead charges to the Local Improvement District fund.(\$205,202). 2) Increase consulting (\$24,000) and professional services (\$106,000) to account for additional outside expertise related to the LAS replacement project. This charge will also be offset by an increase to the overhead charge to the Local Improvement District fund for a total of \$335,202. 3) Move Personal Services budget from Audit Services to the Ombudsman's Office to reflect a reduction in staffing in Audit Services division and hiring of a new Deputy Ombudsman (\$112,000).

**CBO Discussion and Recommendation**

**CBO Discussion and Recommendations  
FY 2015-16 Fall Supplemental Budget**

**Bureau:** Office of the City Auditor

**Type:** New Request

**Request:** AU\_004 - Council Clerk Captioning Request

	Fall BMP Requested Adjustments	Fall BMP CBO/Council Changes	Fall BMP Total Adjustments
<b>EXPENDITURES</b>			
External Materials and Services	20,500	0	20,500
<b>TOTAL EXPENDITURES</b>	<b>20,500</b>	<b>0</b>	<b>20,500</b>
<b>REVENUES</b>			
General Fund Discretionary	20,500	0	20,500
<b>TOTAL REVENUES</b>	<b>20,500</b>	<b>0</b>	<b>20,500</b>

**Bureau Description:**

The Auditor's Office requests an increase of \$20,500 in order to cover the rising cost of captioning Council meetings and worksessions. In 2013, Council required that all public-facing video posted to the City's website be captioned. Prior to the policy change, the Council Clerk only captioned regular City Council meetings. The new policy mandated that all worksessions must also be captioned. The Auditor's Office estimated the need for an additional \$7,500 at the time of the policy change, but the request was not approved in the 2013-14 Fall BMP and the Auditor's Office absorbed the cost. Since then, the number of worksessions and the length of regular City Council meetings has grown substantially. The number of hours in Council meetings and worksessions has increased by more than 33% from 238 hours in FY 2013-14 to 316 hours in FY 2014-15. The additional hours have resulted in steadily increasing costs that are projected to be even greater in the current fiscal year. Prior to the 2013 policy change and the increase in regular Council meeting hours, the expense of captioning Council meetings was approximately \$30,000 per year. We estimate that the current year will see approximately \$58,000 in captioning expenses. Deducting the base budget of \$30,000 and absorbed costs from the previously requested but not approved \$7,500, leaves the Council Clerk \$20,500 shy of its projected budget requirement for Council video captioning. This is a one-time request for current fiscal year estimated requirements. The Auditor's Office plans to request ongoing funds to recouperate the increased costs in the budget development process.

**CBO Discussion and Recommendation**

**CBO Discussion and Recommendations  
FY 2015-16 Fall Supplemental Budget**

**Bureau:** Office of the City Auditor

**Type:** Encumbrance Carryover Request

**Request:** AU\_005 - Encumbrance Carryover Request

	Fall BMP Requested Adjustments	Fall BMP CBO/Council Changes	Fall BMP Total Adjustments
<b>EXPENDITURES</b>			
External Materials and Services	10,000	0	10,000
<b>TOTAL EXPENDITURES</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>
<b>REVENUES</b>			
General Fund Discretionary	10,000	0	10,000
<b>TOTAL REVENUES</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>

**Bureau Description:**

The Auditor's Office requests approval to carryover \$10,000 from the prior fiscal year to fund the encumbered contract with Michael J. Genacco OIR Group for the review of closed officer-involved shootings and in-custody death police investigations on behalf of the Auditor's Independent Police Review division.

**CBO Discussion and Recommendation**

**CBO Discussion and Recommendations  
FY 2015-16 Fall Supplemental Budget**

**Bureau:** Office of the City Auditor

**Type:** Technical Adjustment

**Request:** AU\_006 - LID Technical Adjustment

	Fall BMP Requested Adjustments	Fall BMP CBO/Council Changes	Fall BMP Total Adjustments
<b>EXPENDITURES</b>			
Internal Materials and Services	335,202	0	335,202
Contingency	(335,202)	0	(335,202)
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Bureau Description:**

The Auditor's Office requests a technical adjustment in the LID fund to increase Bureau Overhead with the Auditor's Office by \$335,202 for increased costs for the Lien Accounting System Replacement project (BTS increase = \$205,202, Professional Services = \$106,000, and Consulting Services = \$24,000). The increase will be covered by fund contingency.

**CBO Discussion and Recommendation**



## Prior Year Business Area Reconciliation Report

	FY 2014-15 Revised Budget	FY 2014-15 Year-End Actuals	Percent of Actuals to Revised
<b>Office of the City Auditor</b>			
<b>EXPENDITURES</b>			
Personnel Services	\$5,677,135	\$5,653,085	100%
External Materials and Services	\$1,637,124	\$1,347,603	82%
Internal Materials and Services	\$1,675,841	\$1,683,504	100%
<b>TOTAL EXPENDITURES</b>	<b>\$8,990,100</b>	<b>\$8,684,192</b>	<b>97%</b>
<b>REVENUES</b>			
Charges for Services	\$262,275	\$267,921	102%
Interagency Revenue	\$131,566	\$139,333	106%
Miscellaneous	\$5,500	\$5,736	104%
General Fund Discretionary	\$3,936,747	\$0	0%
General Fund Overhead	\$4,654,012	\$0	0%
<b>TOTAL REVENUES</b>	<b>\$8,990,100</b>	<b>\$412,990</b>	<b>5%</b>

### Bureau Reconciliation Narrative

Auditor's Office expenditures were within the spending plan for Personal Services and Internal Materials and Services. Expenditures in External Materials & Services (EM&S) were 17.6% (\$289,521) below budgeted amounts. The primary factor for the underspending is limited use of professional services (\$170,317) including lower costs for the City's outside audit (\$33,346) and use of OIR, the contractor that provides reviews of officer-involved shootings and in-custody deaths (\$29,787). Other savings in this category include limited use of the contracted hearings officer in the Hearings Office and lower than anticipated outside contractors in the Archives and Records division. In addition, there was lower than anticipated EM&S spending bureau-wide on office and computer supplies, travel, and education.

## Prior Year Fund Reconciliation Report

	FY 2014-15 Revised Budget	FY 2014-15 Year-End Actuals	Percent of Actuals to Revised
<b>201 - Assessment Collection Fund</b>			
<b>EXPENDITURES</b>			
Internal Materials and Services	1,545	1,536	99.42
Contingency	77,588	0	0.00
<b>TOTAL EXPENDITURES</b>	<b>79,133</b>	<b>1,536</b>	<b>1.94</b>
<b>REVENUES</b>			
Budgeted Beginning Fund Balance	78,269	0	0.00
Fund Transfers - Revenue	14	14	100.00
Miscellaneous	850	537	63.22
<b>TOTAL REVENUES</b>	<b>79,133</b>	<b>551</b>	<b>0.70</b>

### Fund Reconciliation Narrative

Miscellaneous revenues were 63% lower than budgeted as a result of the decreased collections of assessment principal and interest. Since lien accounts in this fund have no scheduled repayments, activity can vary significantly from year to year as a result of unanticipated partial payments or payoffs. Any revenue activity will be sporadic since the fund is relatively inactive and accounts for an insignificant liens receivable balance.

## Prior Year Fund Reconciliation Report

	FY 2014-15 Revised Budget	FY 2014-15 Year-End Actuals	Percent of Actuals to Revised
<b>311 - Bancroft Bond Interest and Sinking Fund</b>			
<b>EXPENDITURES</b>			
Unappropriated Fund Balance	15,649,926	0	0.00
Bond Expenses	6,513,196	7,382,952	113.35
<b>TOTAL EXPENDITURES</b>	<b>22,163,122</b>	<b>7,382,952</b>	<b>33.31</b>
<b>REVENUES</b>			
Budgeted Beginning Fund Balance	15,275,069	0	0.00
Miscellaneous	6,888,053	9,393,197	136.37
<b>TOTAL REVENUES</b>	<b>22,163,122</b>	<b>9,393,197</b>	<b>42.38</b>

### Fund Reconciliation Narrative

Bond Expenses were greater than budgeted due to additional bonds calls made during semi-annual debt service. The increase in debt expense is directly linked to the increased collection of assessment principal (miscellaneous) revenues, which were 36% higher than budget. As a result of the increased revenues, selected mandatory bond calls were required when the additional bonds revenues became available.

## Prior Year Fund Reconciliation Report

	FY 2014-15 Revised Budget	FY 2014-15 Year-End Actuals	Percent of Actuals to Revised
<b>401 - Local Improvement District Fund</b>			
<b>EXPENDITURES</b>			
External Materials and Services	5,000	4,000	80.00
Internal Materials and Services	1,636,593	1,594,935	97.45
Bond Expenses	5,479,048	2,936,811	53.60
Fund Transfers - Expense	1,916,594	13,334	0.70
Contingency	2,934,293	0	0.00
<b>TOTAL EXPENDITURES</b>	<b>11,971,528</b>	<b>4,549,080</b>	<b>38.00</b>
<b>REVENUES</b>			
Budgeted Beginning Fund Balance	6,031,368	0	0.00
Charges for Services	788,500	1,051,632	133.37
Fund Transfers - Revenue	64,400	64,400	100.00
Bond and Note	4,377,260	0	0.00
Miscellaneous	710,000	727,901	102.52
<b>TOTAL REVENUES</b>	<b>11,971,528</b>	<b>1,843,934</b>	<b>15.40</b>

### Fund Reconciliation Narrative

#### Expenditures:

External Materials & Services were lower than budgeted because costs related to the LID line-of-credit or federal rebate reporting were not incurred. The amount budgeted is an estimate of costs that could be incurred for debt rebate reporting and for services related to obtaining or maintaining the LID short-term financing facilities.

Bond Expenses were less than budget as a result of having no bond sale prior to year-end due to insufficient assessment contracts available to support a sale. The original budget included \$2.435 million in estimated bond proceeds which would have been used for debt service. The only activity was for fixed cash transfer for the PERS Debt Obligation Bond.

Fund transfers were significantly less than budget due to no reimbursements requests received during the fiscal year from PBOT for LID projects. The original budget included an estimated \$1.2 million in project reimbursements.

#### Revenues:

There was no revenue activity for Bond and Note Revenues since no bond sale was held due to insufficient number and amount of assessment contracts available to support a sale. In addition, no note sale proceeds were received during the fiscal year since no LID reimbursement requests were received from PBOT, which would have required external borrowing from the LID line-of-credit.

Miscellaneous Revenues were greater than budget as a result of increased collection activity and increased number of lien searches during the fiscal year. Increased collection activity on severely delinquent liens resulted in fees and charges being approximately 43% above budget estimates. In addition, revenues collected for city lien searches were 23% above budgeted and are attributed to a rebounding real estate sales market, which require lien searches on property sales.



**Office of the City Auditor**  
**FY 2015-16 Decision Package Update Report**  
**Fall BMP**  
**September 28, 2015**

- 1. AU Carryover Request (AU\_002) Increase BTS IA for LAS Project** *“The Lien Accounting System (LAS) is a legacy, mainframe-based system that maintains assessments and liens against property for multiple bureaus and funds in the City: Transportation, Parks, Environmental Services, Development Services, Water, the Local Improvement District fund, and the General fund. It has over 4,230 active accounts and 2,240 pending lien accounts. There are approximately 148,000 inactive lien records with permanent retention requirements. The current total outstanding balances being billed is approximately \$85.4 million, with an additional \$16.5 million pending assessment. This system is an Auditor’s Office system, but it is a critical financial system for multiple bureaus and thousands of property owners who have financed their assessments. The LAS is over 25 years old, written in an increasingly obsolete and hard to maintain language; it resides on the City’s mainframe, which is scheduled for decommission at the end of FY 2014-15. The Auditor’s Office has been aggressively seeking solutions to replacing or re-hosting the LAS for the better part of a decade, but has had numerous setbacks and requests from OMF for project pauses that have delayed implementation of a solution. If the LAS is the only remaining system on the mainframe at the time of its scheduled decommission, maintenance costs alone will be over \$1 million per year, an expense that the Auditor’s Office and the LID fund cannot absorb.*

*The Auditor’s Office, along with BTS and others in OMF, is currently evaluating solution proposals for the LAS. The initial review of proposals shows that the project will be more costly and involve more risk than originally planned due to the tight timeline and limited staff resources available to assist. In order to partially offset the costs above what was originally envisioned, the Auditor’s Office is requesting carryover of unspent Personnel Services and External Materials & Services funds to next fiscal year. These unexpended funds are primarily resulting from vacancy and salary savings, curtailed travel and education spending, and a significant portion of the Professional Services budget that was not needed in the current fiscal year. Because this project is so critical to so many bureaus and members of the community, the Auditor’s Office would like to apply \$250,000 of its projected General Fund savings to this project next year. “*

**Update Report: In process.** The Lien Accounting System replacement project is nearing completion as of September 2015. The Auditor’s Office and Bureau of Technology Services anticipate go-live of the new system (LAS2) at the end of October 2015 with all major go-live critical functionality tested and in place prior to that date. This project has extended four months beyond the original end date estimate of July 1, 2015 and will be over budget by an estimated \$130,000. The total cost of the project is estimated to be \$800,000.

Funding for the project has come from two sources: \$250,000 from a General Fund carryover request last fiscal year and the remainder is reimbursed through the Local Improvement District fund, which is the source for operating costs of the Assessments, Finance and Foreclosure program. Project overruns are attributable to a number of factors, including lack of legacy system



documentation, sparse development and user testing resources, complexity of the existing system functionality, and high monthly costs for keeping the mainframe running after July 1, 2015.

- 2. AU Carryover Request (AU\_008) Records Management Training.** *“The Auditor’s Office requests carryover of \$15,000 from the Archives and Records Management division budget to fund the development of online Records Management training for all City employees. The purpose of the training is to improve understanding of records management and retention responsibilities and compliance. Due to delays in the procurement process, this project began later than originally planned. A vendor has been selected and work will begin within the next month. \$30,000 was originally dedicated for this project for FY 2014-15; however, we anticipate that only half of this original amount will be expended by the end of the fiscal year. The carryover will allow us to continue the work originally slated for this year. ”*

**Update Report: In process.** The online Records Management training development is progressing. A working draft of the first module on general records management and retention requirements is being reviewed by the Auditor’s Office and Bureau of Human Resources training experts. We anticipate completion of this module in December 2015 and will work closely with BHR after that to test the module with users and launch it Citywide as required training for City employees. Two additional modules are planned that will provide more detailed instruction for specific roles in June 2016.

- 3. AU Carryover Request (AU\_009) Software Updates.** *“The Auditor requests carryover of \$40,000 in external materials and services dollars to fund needed replacement of the Hearings Office database and case management program and/or the Lobbyist Registration program’s online reporting system and database. Both applications are out-of-date, do not provide needed functionality, and are no longer maintainable. Due to leadership transition and other factors, neither project began during the fiscal year and neither has a cost estimate yet. Carryover will allow the office time to gather additional information, survey the market for available off-the-shelf products, and begin implementation of solutions.”*

**Update Report: In process.** The Auditor’s Office is continuing to do market research and develop requirements for replacement of both the Lobbyist Registration reporting software and the Hearings Office case management software. An RFI is nearing completion for the Lobbyist program and requirements development is ongoing for the Hearings Office software. We anticipate initiation of one or both projects during the second half of the fiscal year.



# Office of the City Auditor

## Performance Measures

Performance Measure	Type	FY 2012-13 Year-End Actuals	FY 2013-14 Year-End Actuals	FY 2014-15 Adopted Budget	FY 2014-15 Revised Budget	FY 2014-15 Year-End Actuals
AU_0001 - Number of audit reports issued	WORKLOAD	12	13	12	12	12
AU_0002 - Percentage of audit report recommendations implemented or in process	KPM	93%	93%	85%	93%	80%
AU_0003 - Full cost per audit hour	EFFICIENCY	\$110	\$114	\$118	\$118	\$114
AU_0004 - Number of community complaints to Independent Police Review	WORKLOAD	361	421	450	379	386
AU_0013 - Number of new liens assessed	WORKLOAD	1,533	3,831	1,306	1,699	1,290
AU_0016 - Number of complaints and requests to the Ombudsman	WORKLOAD	420	414	370	420	455
AU_0021 - Administrative costs as a percentage of total budget: goal is 10% or less	EFFICIENCY	8.8%	7.6%	7.0%	7.0%	8.0%
AU_0026 - Number of assessments per staff person	EFFICIENCY	767	1,916	653	850	645
AU_0030 - Number of election filings	WORKLOAD	4	13	3	3	6
AU_0031 - Number of code, appeal, land use, and tow Hearings Office cases	WORKLOAD	887	696	700	630	637
AU_0032 - Number of electronic documents viewed through E-Files (public portal)	EFFECTIVE	1,265,589	1,070,735	1,534,410	2,212,469	2,908,457
AU_0033 - Median number of days to complete Independent Police Review intake investigations	KPM	38	34	30	36	34
AU_0034 - Percentage of residents rating Independent Police Review's regulation of Portland Police as good or very good	EFFECTIVE	35%	34%	40%	34%	38%
AU_0035 - Percentage of Ombudsman's Office recommendations accepted by bureaus	KPM	0%	90%	60%	85%	87%
AU_0036 - TRIM transaction cost per record	EFFICIENCY	\$0.14	\$0.12	\$0.08	\$0.11	\$0.00
AU_0037 - Number of researchers assisted by Portland Archives & Records Center staff	WORKLOAD	1,048	937	1,080	1,020	993
AU_0038 - Average number of months to make Council meeting minutes available to public	EFFICIENCY	0	9	3	6	6
AU_0039 - Number of hours Clerk spends in Council meetings	WORKLOAD	0	203	163	230	273
AU_0040 - Annual amount recovered in lieu of foreclosure by the Foreclosure Program	EFFECTIVE	\$1,750,502	\$1,223,348	\$0	\$900,000	\$1,284,942
AU_0041 - Annual percentage change in electronic documents viewed through E-files (public portal)	KPM	64%	18%	0%	56%	172%

# Office of the City Auditor

## Performance Measures

Performance Measure	Type	FY 2012-13 Year-End Actuals	FY 2013-14 Year-End Actuals	FY 2014-15 Adopted Budget	FY 2014-15 Revised Budget	FY 2014-15 Year-End Actuals
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### Performance Measure Variance Descriptions

Performance measures in the Auditor's Office show stable or growing workloads and continued improvement and attainment of targets in most areas of efficiency and effectiveness. Note: '0's indicate reporting periods for which the information was not yet being collected. Highlights of particular variance descriptions are listed below:

- Median number of days to complete intake investigations (AU\_0033): The median number of days needed to complete an intake investigation continues to be a challenge. The results are the same as last year (with fewer complaints opened) and only slightly better than two years ago. The Independent Police Review (IPR) division has added investigative staff and focused on streamlining certain elements of the intake process. At the same time, IPR is responding to community and statutory expectations for more thorough investigations and more displays of independence and authority. Additional resources are required to meet IPR's portion of the USDOJ's timeliness expectations while also meeting new statutory obligations and the community's expectations of quality, depth, and rigor in the work product.
- Percentage of Ombudsman recommendations accepted by bureaus (AU\_0035): The percentage of Ombudsman recommendations accepted by bureaus is similar to the prior year and is well above the target. The target has been increased in this fiscal year to reflect the high level of acceptance by bureaus.
- Percentage of audit report recommendations implemented (or in process) by bureaus (AU\_002): The performance measure is below the target because City management has not implemented recommendations from audits related to vacant positions, the City's financial condition, or risks facing the City. Many of the cases where City management has not implemented our audit recommendations are areas where Council action is required.
- Annual percent change in electronic documents viewed through E-files (public portal) (AU\_0036): Outreach efforts to guide public and City employees to the resources available in E-files continues to drive up the number of documents viewed through the public portal. As more City offices manage their records in HPRM (TRIM), more people will be able to easily access public documents via E-files.
- Average time to make Council meeting minutes available to the public (AU\_0038): Council meetings, on average, are lasting longer (see AU\_0039) due to the high profile items that have come to Council in the last year. An typical three hour meeting could last up to six hours depending on the amount of citizen input. The increased length of meetings has a negative impact on the time it takes to get Council meeting minutes to the public due to the transcription and review process involved. A recent vacancy in the Council Clerk staff, soon to be filled, has also contributed to the backlog.
- Number of hours spent in Council Meetings (AU\_0039): The amount of hours has increased significantly this last fiscal year. Anticipating the items that will be coming to Council and the amount of time spent on them is virtually impossible. The Council Clerk/Contracts division is negatively affected by the substantial increase in staff hours spent in City Council meetings. The staff must increasingly rely on other staff to fill in for Clerk duties, adding to the backlog for meeting minutes.



Amount type

**Row Labels**

**CASHIER**

**22167682**

OREGON FELLOWS PROGRAM - AUDIT SERVICES

**DBA ACCUSCRIPT**

**22165425**

TRANSCRIPTION SVCS - IPR

**DBA APPLIED CREATIVITY**

**22165424**

MEDIATION SERVICES IPR COMMUNITY-POLICE

**dba LNS COURT REPORTING AND CAPTION**

**22156021**

LIVE CAPTIONING SERVICES

**DBA ONLINE BUSINESS SYSTEMS**

**22150947**

AMENDMENT #1

TASK ORDER 5 ~ QA Tech Services

**SUBSIDIARY OF LAMAR ADVERTISING COM**

**20005528**

TRIMET ADVERTISING FOR IPR

**(blank)**

**22148626**

TASK ORDER 1: IT Project Mgmt

**22150967**

NET ASSETS CONDUITS ACCESS - LIEN DOCKET

**22152550**

ON-CALL LAND USE HEARINGS OFFICER

**22164669**

DOCUMENT SHREDDING - COUNCIL/CONTRACTS

DOCUMENT SHREDDING SVCS - IPR

DOCUMENT SHREDDING SVCS MGNT SVCS

**22165632**

TASK ORDER 3 ~ General App Development

**22166288**

CREATION - COMP RECORDS MGNT TRAINING

**22166588**

REVIEW OF CLOSED OIS & ICD POLICE INVEST

**22167820**

**22168090**

IPR PUBLIC INFORMATION SESSION FACILITAT

**22168159**

MEDIATION SERVICES IPR COMMUNITY-POLICE

**22169097**

CAFR AUDIT FY 2015

SINGLE AUDIT FY 2015

**22169712**

LANGUAGE INTER - HEARINGS OFFICE

**Grand Total**

Following year carryforward (commitme

Sum of	Pymt Bdgt	Request
\$	<b>4,800</b>	
\$	<b>4,800</b>	
\$	4,800	
\$	<b>2,131</b>	
\$	<b>2,131</b>	
\$	2,131	
\$	<b>750</b>	
\$	<b>750</b>	
\$	750	
\$	<b>5,811</b>	
\$	<b>5,811</b>	
\$	5,811	
\$	<b>8,050</b>	
\$	<b>8,050</b>	
\$	7,000	
\$	1,050	
\$	<b>4,350</b>	
\$	<b>4,350</b>	
\$	4,350	
\$	<b>133,823</b>	
\$	<b>2,670</b>	
\$	2,670	
\$	<b>30,730</b>	
\$	30,730	
\$	<b>6,548</b>	
\$	6,548	
\$	<b>630</b>	
\$	210	
\$	210	
\$	211	
\$	<b>17,002</b>	
\$	17,002	
\$	<b>9,458</b>	
\$	9,458	
\$	<b>18,308</b>	
\$	18,308	10000
\$	<b>4,000</b>	
\$	<b>1,000</b>	
\$	1,000	
\$	<b>775</b>	
\$	775	
\$	<b>42,503</b>	
\$	42,208	
\$	295	

\$  
\$  
\$

200  
200  
**159,715**

\$ 10,000.00