

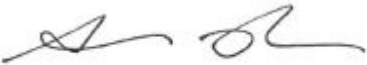


# Portland City Auditor

Audit Services



TO: Mayor Keith Wilson  
City Administrator Michael Jordan  
City Council President Elana Pirtle-Guiney  
City Council Vice President Tiffany Koyama Lane  
City Councilors

FROM: City Auditor Simone Rede 

DATE: June 25, 2025

SUBJECT: Audit Schedule for Fiscal Year 2025-26

My Office conducts performance audits to provide objective information to the public. Our work follows generally accepted government auditing standards, which encourage us to find ways to improve the effectiveness, efficiency, and equity of the areas that we audit. Being directly elected by Portland voters makes our Office meet the highest independence standard for audit organizations. My elected leadership — along with the Office's administrative independence and independent legal counsel — allows us to do our work without undue influence from you, City Council, and executive leadership. We report audit results 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. Financial audit results for the year ending June 30, 2025, will be available in November.

Consistent with government auditing standards for independence, I have sole authority to select areas for review. In developing this audit schedule, I looked for ways the work of my Office's Audit Services Division could make the programs and services that Portlanders care about more efficient, effective, and equitable. To select these topics, we sought input from City officials and analysis from audit staff. We also sought input from community members through an online survey and invited community organizations to participate in a focus group to discuss potential topics. This continued commitment to broadening community engagement helps us hold the City accountable

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to all Portlanders. I'm grateful for the perspectives they shared, and eager for them to inform our audit conclusions.

When developing the audit schedule, we look to direct our resources to the areas that matter to community and have the most potential to correct disproportionate impacts on public health, safety, and equity. We continued to receive more audit topic suggestions from community members this year, thanks to increased promotion of our survey and more outreach to community. We strive to involve community members throughout the audit process to learn more about City programs from people who use them or are otherwise impacted by them. This year, we received high marks from [our peers](#) for our equity analysis of City programs and our accessible reporting methods. We continue to advance equity in our audit work by improving and refining our tools and approaches to examining equity and equitable outcomes in our audits. Community members can learn more about our projects and connect with project leads at [portland.gov/audit-services/current-projects](https://portland.gov/audit-services/current-projects).

In accordance with City Code, the City Administrator receives our audit reports before they are released to provide an official response to our findings and recommendations. In the last year we have begun to use a response template that helps City leaders express clear agreement or disagreement with each recommendation and prompts them to include actions and a timeline for implementation. That response is attached to the report when it is released publicly.

As audits are completed, we will release the results publicly and provide them to you. We will also present them to City Council so that you and the public can engage more with our audit work. These results may be presented periodically alongside other updates from my Office.

## Performance audits will review topics that matter to Portlanders as the City adapts its structure

My final selection was based on opportunities I saw to provide adequate and timely coverage of the City's core functions as you continue to align the organization for enterprise-wide service delivery. This list reflects the highest risks and greatest areas of concern for Portlanders. A number of these audits were announced last year and are underway. Rapid Rehousing and Street Improvements were two topics that we announced last year and have decided to substitute with higher priority items. The topics correspond to service areas, which were consolidated since the new form of

government took effect in 2025. We have also included an audit of Prosper Portland, which we plan to audit every three years.

#### City Administrator

- Citywide Equity
- Portland Solutions

#### City Operations

- Technology Services' Cybersecurity Procedures

#### Community & Economic Development

- City's Plans for Climate Justice (*underway*)
- City's Management of Arts Education and Access Fund, also known as the Arts Tax (*underway*)
- Prosper Portland's Grants Management

#### Public Safety

- 911 & Emergency Communications (*underway*)
- Community Safety Division's Efforts to Reduce and Prevent Gun Violence
- Emergency Management
- Police's Body-Worn Cameras

#### Public Works

- Parks & Recreation's Fiscal Management (*underway*)

The audits 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. As we begin new audits from this schedule, we will notify the Mayor, responsible City leaders, and City Council. We will also notify those same officials when we have identified an objective. Either of these points would be opportune times to share any interests or ideas that may be relevant to the topic. New topics may be substituted or added if higher priority issues emerge during the year. We will update elected officials and any relevant City administrators should that occur.

# Auditors will continue to follow up on past recommendations

Audit Services will continue to follow up with past auditees each year on outstanding recommendations from the past five years and we will publish those results collectively in an annual [Audit Impact Report](#). The Report presents information on progress the City has made in implementing our audit recommendations and highlights important trends for City leaders and the public. We will also continue to update our [Recommendation Status Dashboard](#).

# Auditors will also investigate tips of fraud, waste, and abuse

My Office also administers the City's Fraud Hotline: the secure, confidential way to report suspected fraud, waste, and abuse of position by or against the City. Information about the Hotline is available at [portland.gov/audit-services/fraud-hotline](http://portland.gov/audit-services/fraud-hotline). We will continue to publish an annual report and publicly report on any substantiated tips we investigate.