

A Case Study:

Audit threats hiding in plain sight

PNIAF | May 20, 2019



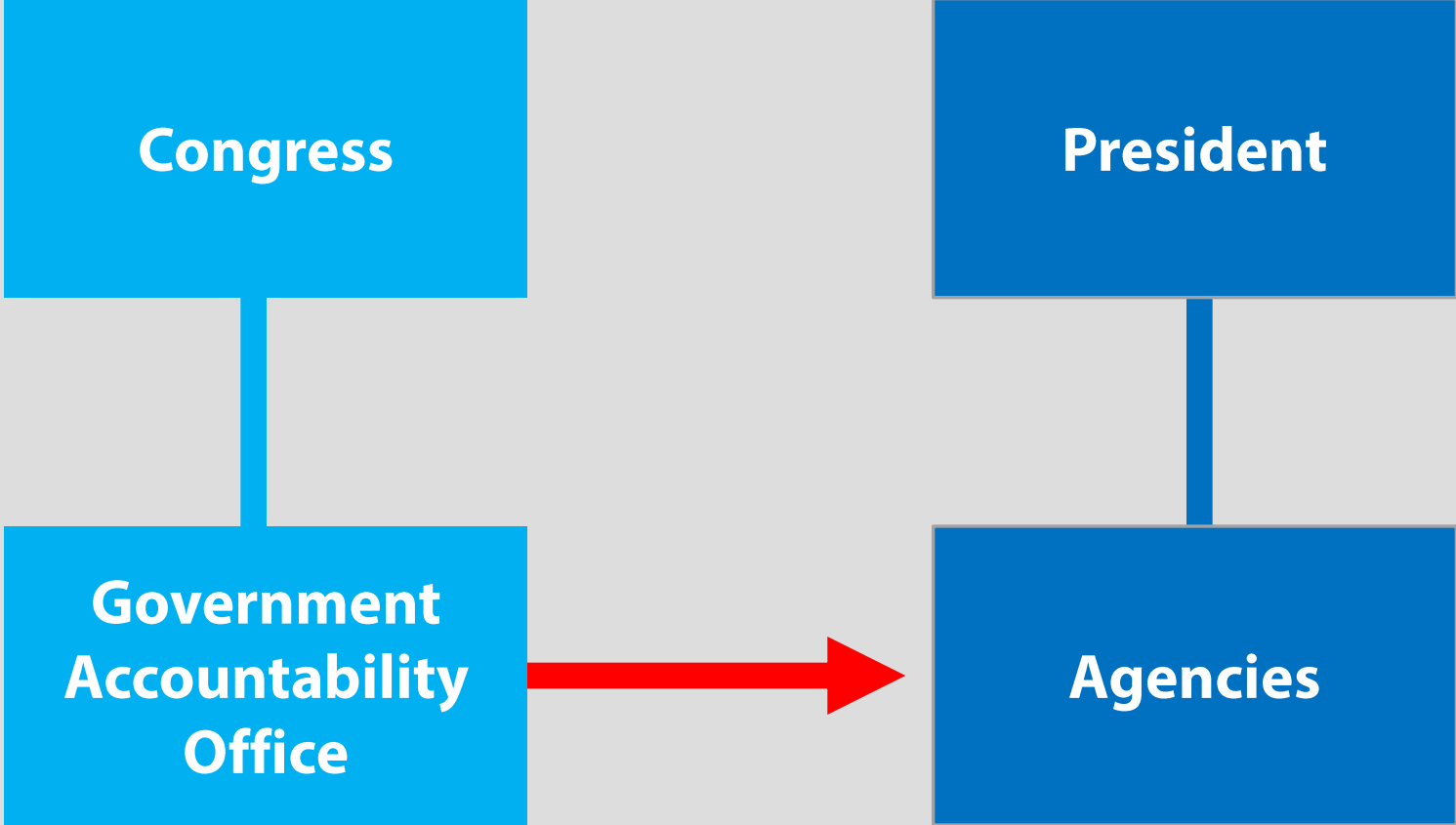
P O R T L A N D
CITY AUDITOR

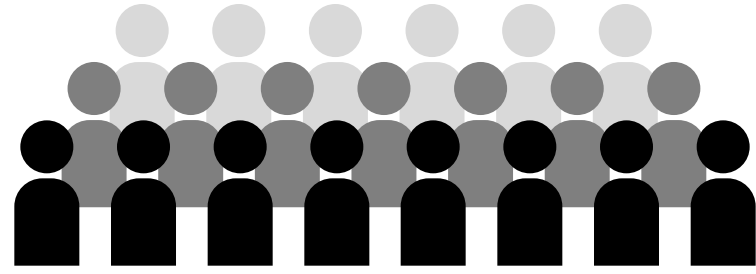
Mary Hull Caballero

Independence has a specific meaning for oversight entities

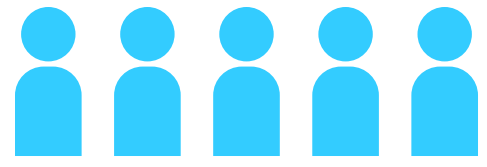
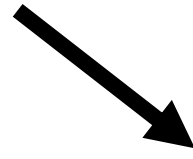
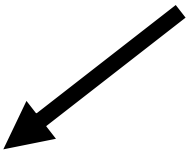
Free in **fact and appearance** from personal, external, and **organizational impairments.**

Separate branches of the federal government





Voters



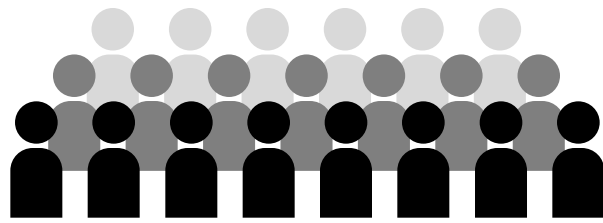
Commissioners in charge



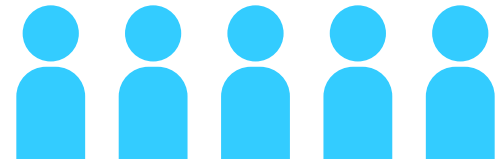
City Auditor



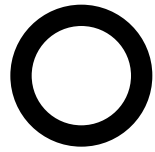
Bureaus



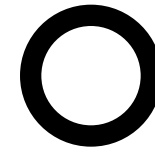
Voters



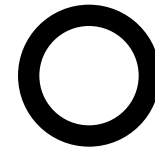
Commissioners in charge



**City
Attorney**



**Budget
Office**



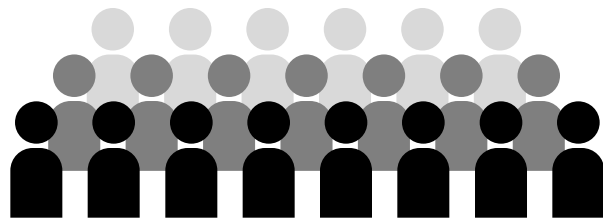
**Management
& Finance**



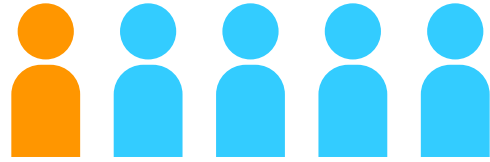
Auditor



Bureaus



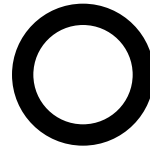
Voters



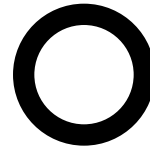
Commissioners in charge



**City
Attorney**



**Budget
Office**



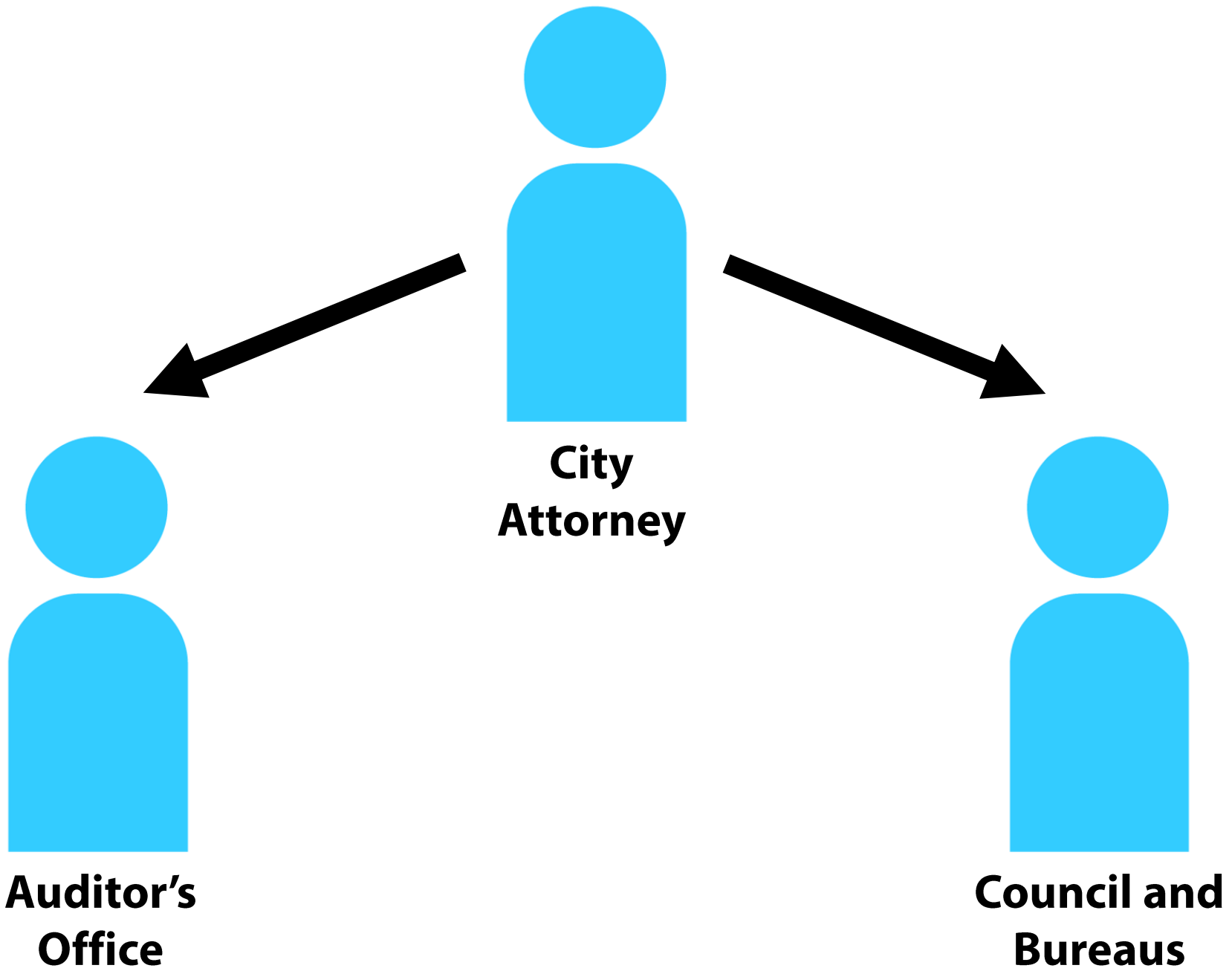
**Management
& Finance**

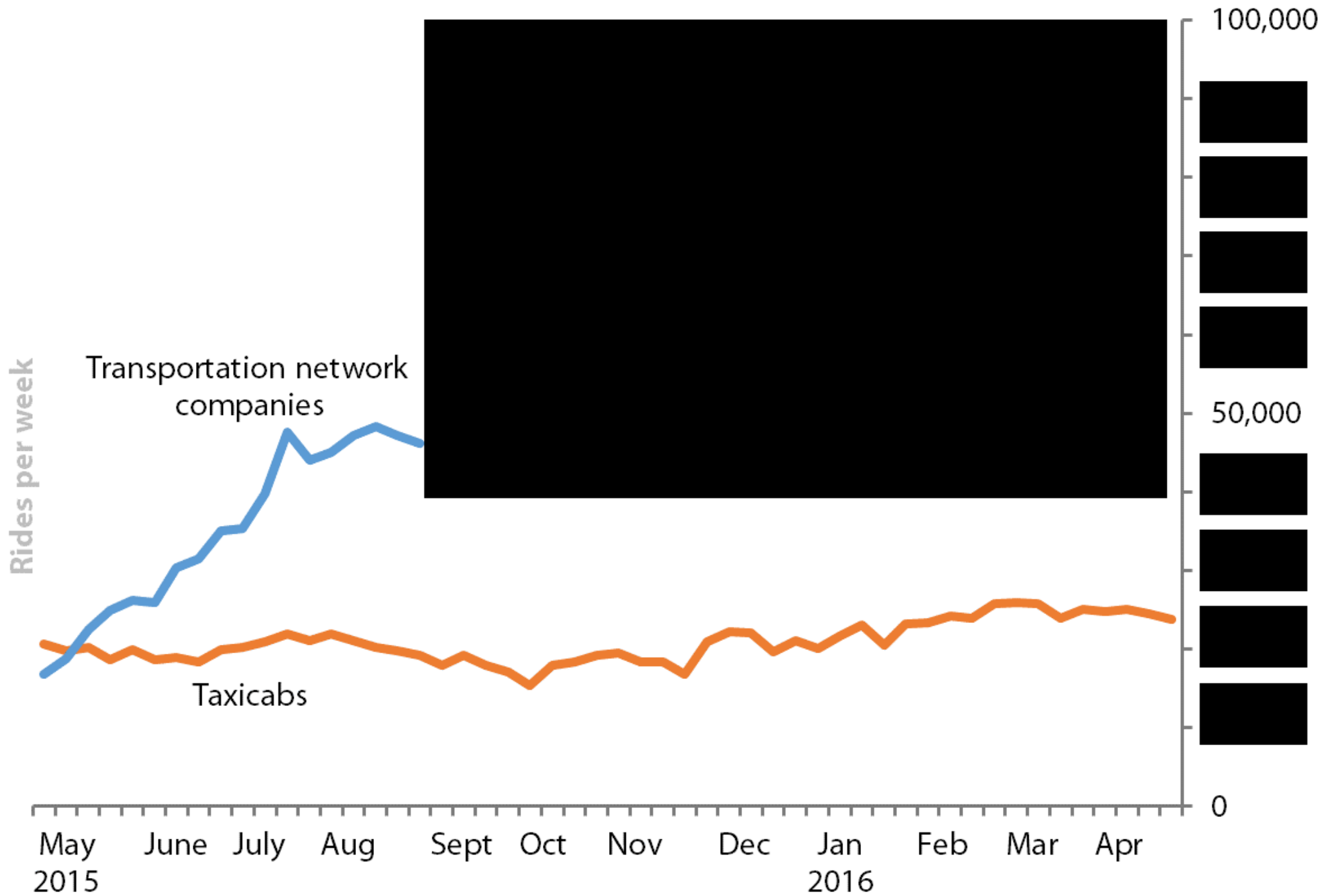


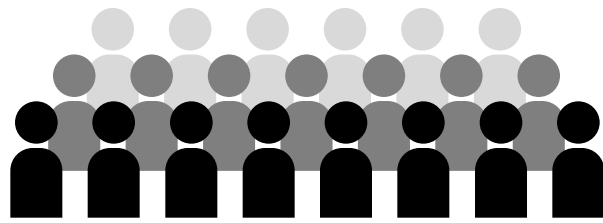
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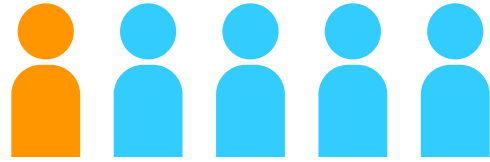
Bureaus



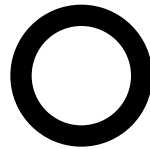




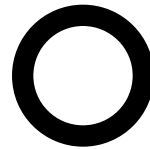
Voters



Commissioners in charge



**City
Attorney**



**Budget
Office**



**Management
& Finance**

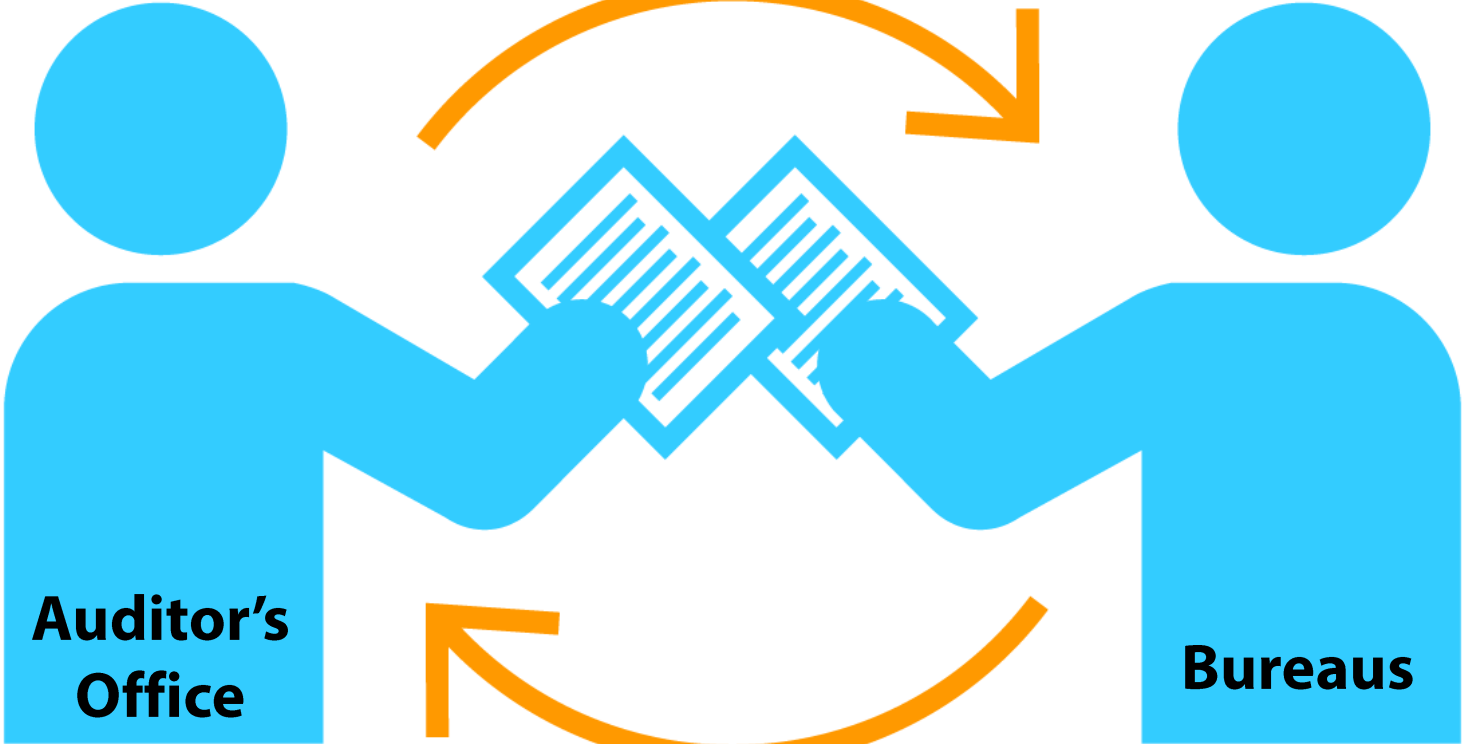


Auditor



Bureaus

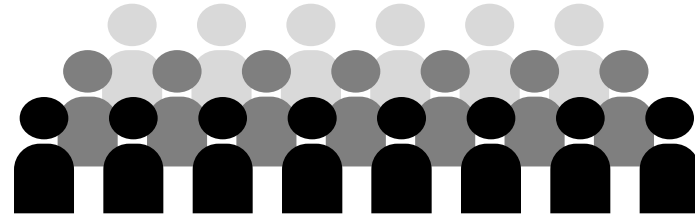
Audit



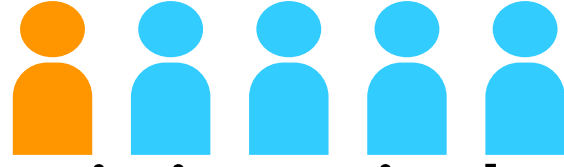
**Auditor's
Office**

Bureaus

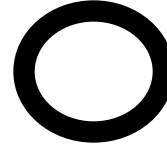
Approval



Voters



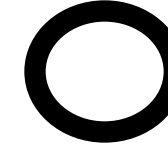
Commissioners in charge



**City
Attorney**



**Budget
Office**



**Management &
Finance**

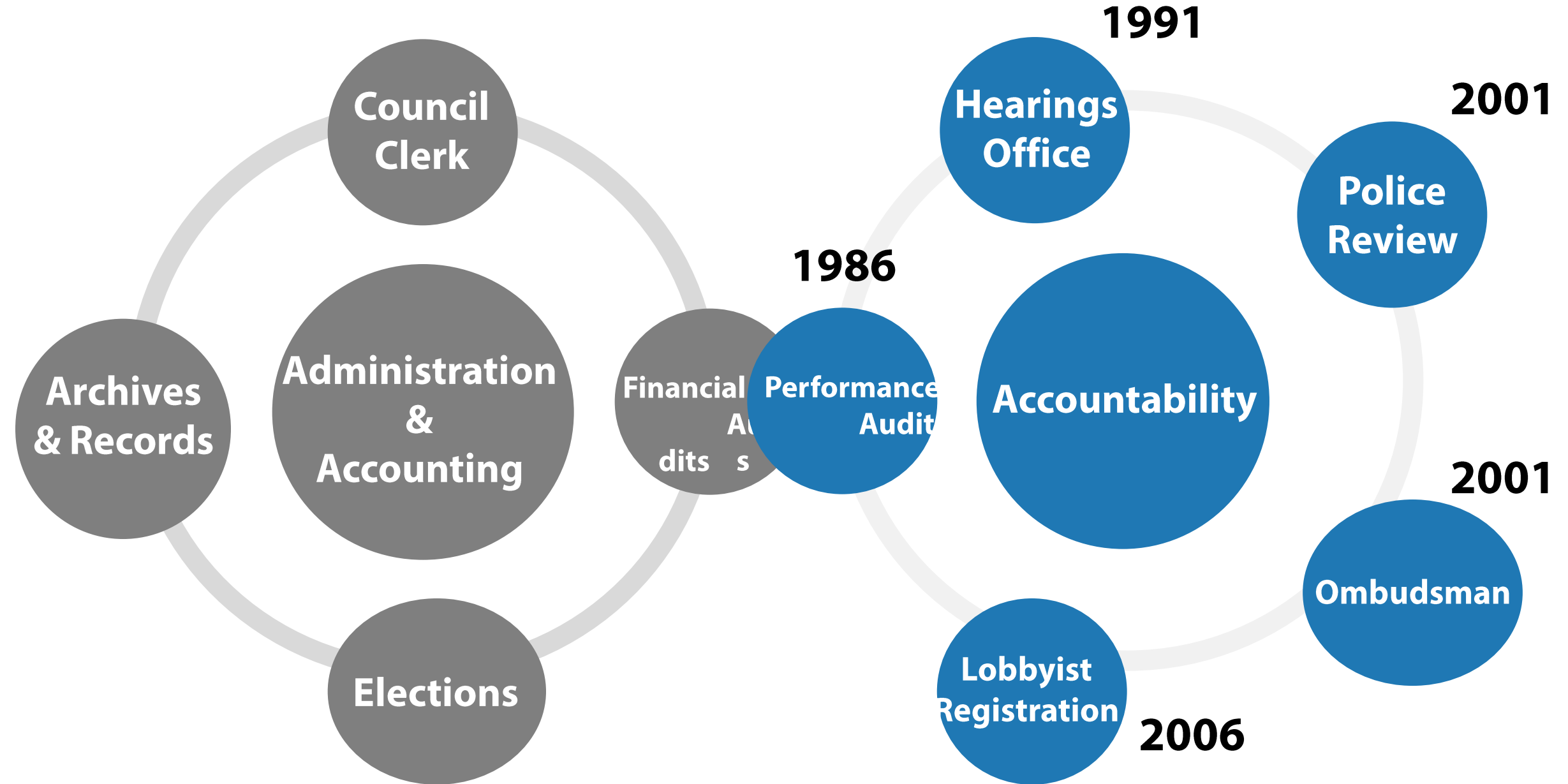


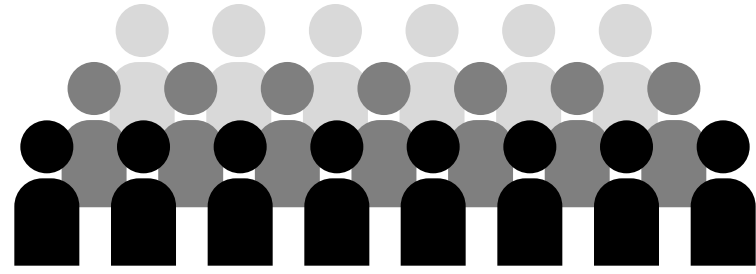
Auditor



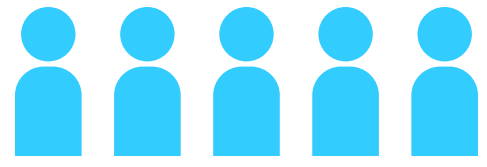
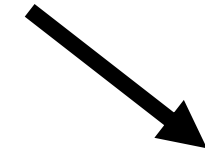
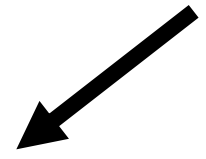
Bureaus

Auditor acquired five accountability functions in past 30+ years





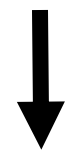
Voters



Commissioners in charge



City Auditor



Bureaus

Legal

Human
Resources

Procurement

Budget

Auditor → Council → Voters

86.41 %

“...Mayor and Council should consider the Auditor’s priorities and duties.”

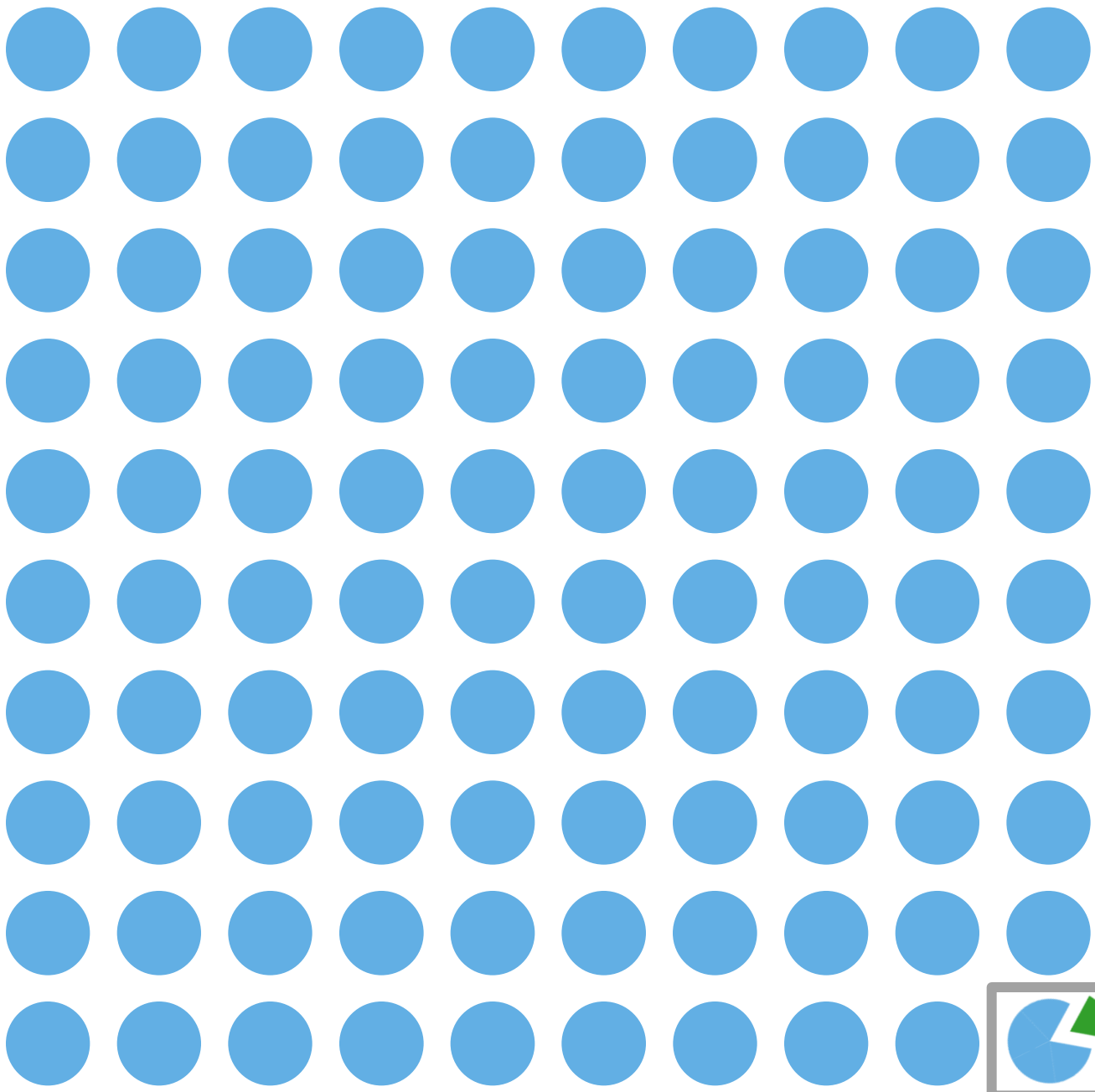
Audit	Investigate	Record	Operate
Audit Services	Ombudsman	Council Clerk	Management Services
	Independent Police Review	Archives & Records Management	
	Hearings Office	Elections	
	Lobbyists & Political Consultants		

Equity | Communication | Independence

“...Mayor and Council should consider the Auditor’s priorities and duties.”

It's no one's job to look out for the Auditor's Office when the hard decisions about what to fund and at what level are being made.

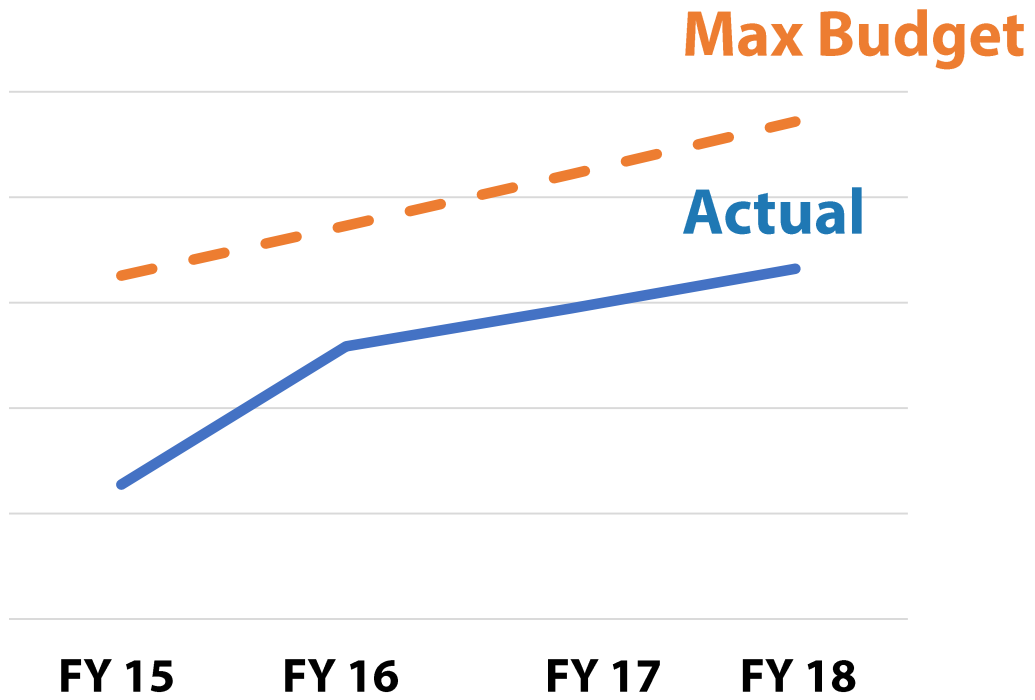
It is an inherent conflict-of-interest for those we audit and investigate to decide line-items in the Auditor's budget.



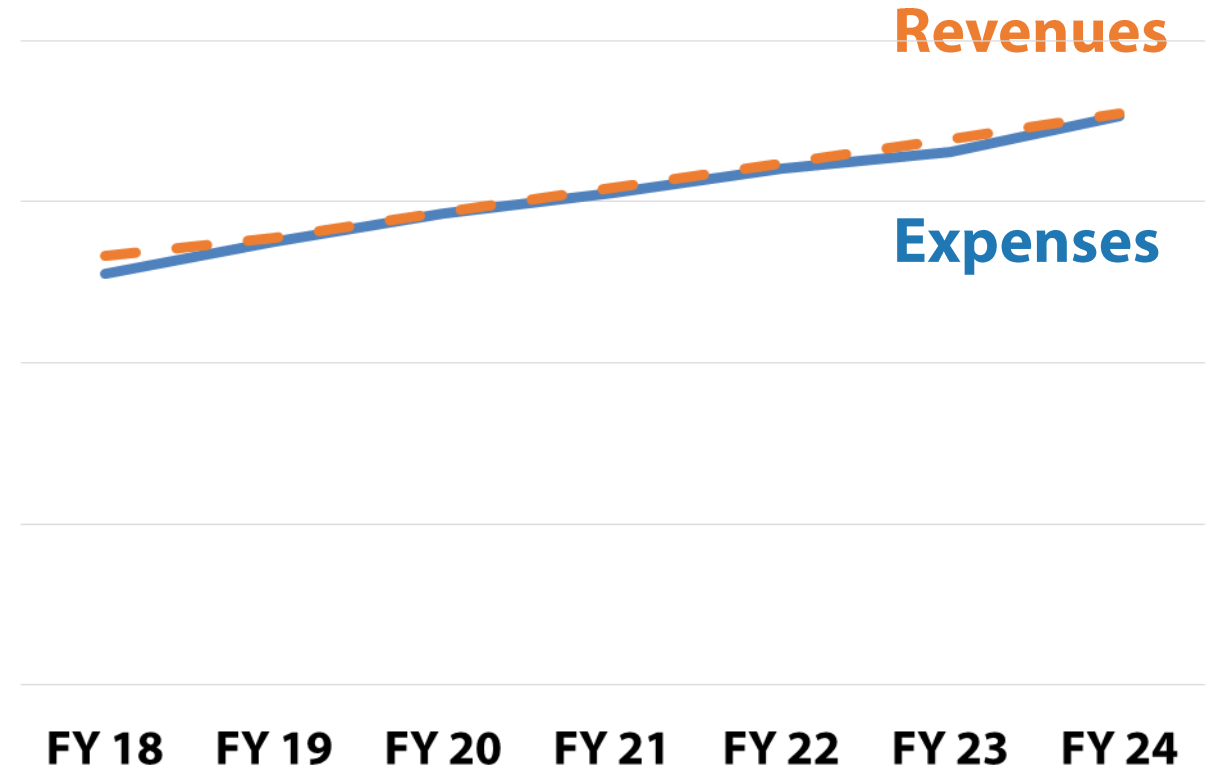
The **Auditor's Office** makes up **0.2 percent** of the **City's budget**.



Tax Supervising and Conservation Commission



Auditor's Office



Legal

Human
Resources

Procurement

Budget

Mary Hull Caballero

City Auditor

City of Portland

1221 SW 4th Ave., Room 310

Portland, OR 97204

(503) 823-4078

mary.hullcaballero@portlandoregon.gov



@CityAuditorPDX