

**METRO**

# ***Risk Assessment***

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**May 2004**

A Report by the Office of the Auditor



**METRO**

PEOPLE PLACES  
OPEN SPACES

**Alexis Dow, CPA**  
**Metro Auditor**

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METRO

OFFICE OF THE AUDITOR

May 25, 2004

Dear Metro Councilors and Metro-area citizens:

Risks facing Metro are much broader than insurance and adequacy of coverage. They range from the ultimate risk of surviving as an organization to operational risks, such as safeguarding cash and assets, hiring and training the right people, adequately satisfying customer needs, properly managing contracts and contractors, and whether Metro's IT system is cost-effectively meeting employee needs.

The accompanying risk assessment performed by the Metro Auditor Office and Protiviti covers the broad spectrum of Metro operations. Together we focused on understanding Metro's current environment, including departments' stated goals, objectives, risks and controls. We interviewed key officials in each department, as well as other stakeholders, to gain an understanding of their strategy, processes, information system and risks. By formally assessing risks, we identified issues that can inhibit Metro's achievement of its operational and strategic goals and objectives. These in turn alert managers as to areas needing attention to better ensure goals and objectives are accomplished. This risk assessment also assists the Metro Auditor in identifying areas meriting further audit work. The report on our risk assessment follows. It presents study results in two sections – *Top 15 Risk Areas* and *Risk Matrix – Other Areas*.

Interestingly, the first listed risk in the *Top 15 Risk Areas* is the lack of a Metro-wide strategic plan. Metro-area citizens can take heart and Metro Councilors can take satisfaction knowing that the Metro Council recently held its first meeting in what is to be an extensive strategic planning effort. This is a critical step in ensuring that Metro effectively addresses risks to the regional government.

We sincerely appreciate the time and ideas provided by those individuals within and outside of Metro who contributed their time and ideas to the risk assessment.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Alexis Dow', written over a horizontal line.

Alexis Dow, CPA  
Metro Auditor

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May 18, 2004

Ms. Alexis Dow, CPA  
Metro Auditor  
600 NE Grand Avenue  
Portland, OR 97232

Dear Ms. Dow:

This letter summarizes the scope, approach and procedures we performed in assisting the Metro Auditor's Office with their risk assessment. A primary purpose of this assessment was to help the Office objectively develop a value added audit plan to identify and help mitigate the key finance, operational and compliance risks at Metro.

The Committee of Sponsoring Organizations (COSO) is the most widely recognized internal control framework and best practice standard for public, private and governmental entities. The Public Company Accounting Oversight Board (PCAOB) that regulates reporting for public companies requires the COSO framework to be used as the foundation for evaluating internal controls. This framework provided the foundation concepts for developing this risk assessment. COSO requires risk assessments as a component for identifying risks and evaluating the effectiveness of mitigating those risks in an organization.

### **Project Scope**

The primary goals and objectives of this project included:

- Identifying the key business activities, including finance, operations and compliance as defined by the COSO framework
- Identifying the key operating and financial risks related to those activities through interviews and application of best practice information
- Prioritizing the risks identified
- Summarizing and documenting the information obtained in a standard risk model

### **Procedures Performed:**

The key focus areas for the risk assessment were identified through discussion with knowledgeable parties, the financial statements and the operating budget. The key focus areas identified for the risk assessment included:

- Metro Council
- MERC
- Public Affairs
- Planning
- Regional Parks and Greenspaces
- Business Support
- Oregon Zoo
- Solid Waste and Recycling
- Finance

During these reviews, certain risks were identified that applied to the Metro organization as a whole. These were included as Metro Wide risk areas in the last section of each of the two matrices included in the report.

Interviews were conducted with the leaders and managers of each of the above areas, including all Metro Council members, to leverage their knowledge and include their concerns. This assisted in identifying the key financial, operational and compliance risks that exist in the organization. In addition to these interviews, standardized risk models were used to assist in identifying and articulating the key risks that exist at Metro.

The results of this assessment process are summarized in the two matrices described below, which are included on the following pages. These matrices are:

- Top Risk Areas
- Other Areas

The Top Risk Areas were identified as the greatest risk to the Metro organization, and are the areas to prioritize. The Other Areas represent risks of secondary priority in the organization. Both of these areas represent risks that could be mitigated through projects conducted by the Metro Auditor's Office. They are presented for consideration by the departments designated in the matrix.

The risks were evaluated and prioritized considering the significance to operations and public sensitivity. Considered in these factors were management concerns, environmental risks, complexity of the systems and processes in the area and the overall control environment. These determinations were based on a combination of objective and subjective factors, including frequency of the risks mentioned in the interviews, the significance as indicated in normative risk models and the knowledge contributed through the experience of parties involved in the risk assessment process.

The risk matrices included in this report identify the key issues by focus area, the related business risks and observations in each area, the potential scope of the project for inclusion in the Metro Auditor's Office project plan and the assessment of risk for significance to operations and public sensitivity.

We appreciated the opportunity to work with Metro on this important project to help provide the foundation for decisions made in the Metro Auditor's Office Audit Plans.

Sincerely,



Karen Rasmussen  
Director  
Protiviti, Inc.

## **Top 15 Risk Areas**

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**Metro Risk Assessment  
Top 15 Risk Areas  
April 2004**

Focus Area	Key Process / Issue	Business Risks and Observations	Potential Project Scope	Significance to Operations	Public Sensitivity
<b>METRO COUNCIL</b>	Lack of a Metro-wide Strategic Plan	<ul style="list-style-type: none"> <li>• Lack of a defined strategic plan, which identifies strategic issues, direction and opportunities</li> <li>• Metro operating initiatives may not be focused or approved by the organization as a whole</li> <li>• Stable funding sources may not be available for planned initiatives</li> <li>• Organizational goals and objectives may not be clear to enable effective decision making for operating management</li> <li>• Tactical plans may not exist to carry out leadership objectives</li> </ul>	<ul style="list-style-type: none"> <li>• Identify the key best practices and the benefits of strategic planning</li> </ul>	High	High
	Metro Councilor Decisions and Communications	<ul style="list-style-type: none"> <li>• Decisions are not always communicated throughout Metro to ensure Council decisions are known and enacted</li> <li>• Risk that unauthorized decisions, or decisions not consistent with Council direction, occur</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate communication policies and procedures over Council decisions and communications</li> </ul>	High	High
	Metro Charter Revision	<ul style="list-style-type: none"> <li>• Roles and responsibilities may not be properly outlined</li> <li>• Unclear decision making structure may exist</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate the new organizational structure of the revised Charter to determine whether the new structure has accommodated the needed roles and responsibilities to promote efficient decision making</li> </ul>	Med	High

**Metro Risk Assessment  
Top 15 Risk Areas  
April 2004**

Focus Area	Key Process / Issue	Business Risks and Observations	Potential Project Scope	Significance to Operations	Public Sensitivity
<b>MERC</b>	MERC Financial Information	<ul style="list-style-type: none"> <li>• Accurate information may not be available in a timely manner to allow MERC to make financial decisions such as adequately planning for potential revenue shortfalls and needed funding</li> <li>• Poor internal controls may exist leading to inaccurate financial reporting and risk of fraud. (Bank reconciliations not performed timely)</li> <li>• MERC financial information as reported in the financial statements may be inaccurate</li> <li>• MERC policies and practices may not be consistent with Metro policies and practices. (Metro Finance Department does not have authority over MERC financial policy)</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate Metro and MERC policies and procedures for providing financial information to one another</li> <li>• Evaluate MERC policies and procedures for determining expected revenue and expenses</li> <li>• Assess the adequacy of financial information available to/from MERC – timeliness, accuracy and availability</li> <li>• Obtain the Metro and MERC perspective on factors frustrating their efforts to work together more successfully and recommend ways to bridge gaps</li> </ul>	High	High
	Subsidies	<ul style="list-style-type: none"> <li>• Inappropriate subsidy levels may exist</li> <li>• Stability of subsidies may be questionable</li> </ul>	<ul style="list-style-type: none"> <li>• Review the formal and informal practices, policies and procedures for determining subsidies</li> <li>• Assess viability of convention center operations under current subsidy agreements</li> <li>• Benchmark subsidies against other Tier 2 convention centers, exposition centers and performing arts centers</li> </ul>	High	Med

**Metro Risk Assessment  
Top 15 Risk Areas  
April 2004**

Focus Area	Key Process / Issue	Business Risks and Observations	Potential Project Scope	Significance to Operations	Public Sensitivity
<b>PUBLIC AFFAIRS</b>	Public Involvement	<ul style="list-style-type: none"> <li>• Lawsuits</li> <li>• Costs not related to potential benefits – spending too much or too little</li> <li>• Excessive resources used to deal with organized parties</li> <li>• Notification processes too costly</li> <li>• Metro public image – seen as ignoring public</li> <li>• Public involvement may not be adequately funded and Council expectations may be too high in relation to the funding provided</li> <li>• Public may not be sufficiently involved in Metro programs implemented by other governments</li> </ul>	<p>Evaluate Metro’s public involvement process:</p> <ul style="list-style-type: none"> <li>• Benchmark processes and funding levels with other agencies</li> <li>• Determine whether Metro has:               <ul style="list-style-type: none"> <li>o Public involvement standards</li> <li>o A performance measurement system</li> <li>o Consistency between Metro projects</li> </ul> </li> <li>• Evaluate Metro processes for compiling, utilizing and reporting public involvement inputs</li> <li>• Evaluate Intergovernmental Agreements to see whether they require public involvement in accordance with Metro standards</li> </ul>	Low	High
<b>PLANNING</b>	Allocation of federal grant money to local government	<ul style="list-style-type: none"> <li>• The allocation of federal grant money to local governments may not be:               <ul style="list-style-type: none"> <li>o Funding most appropriate projects</li> <li>o Allocating appropriate dollars to approved projects</li> <li>o Complying with requirements of the federal grant agency</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Review recent policy change in the types of projects Metro authorizes for funding (now funding multi-model projects instead of highway expansions, per 20/40 growth concept)</li> <li>• Validate the process for deciding which projects to fund</li> <li>• Evaluate Metro’s process for deciding how to allocate grant money annually between approved projects</li> </ul>	Med	High

**Metro Risk Assessment  
Top 15 Risk Areas  
April 2004**

Focus Area	Key Process / Issue	Business Risks and Observations	Potential Project Scope	Significance to Operations	Public Sensitivity
<b>BUSINESS SUPPORT</b>	Metro/MERC/ Human Resources (HR) Activities	<ul style="list-style-type: none"> <li>• Duplication of effort may exist</li> <li>• Policies and procedures may not be consistent between the entities</li> <li>• Unnecessary costs may be incurred from duplication of effort</li> <li>• Inconsistent employment practices between Metro entities may create inequities within Metro and increase the risk of litigation</li> </ul>	<ul style="list-style-type: none"> <li>• Review Metro HR study on duplication of duties to recommend a strategy to minimize unnecessary duplications</li> <li>• Review policies and procedures at each location to identify gaps, inefficiencies and duplication of work</li> <li>• Review MERC position classifications and employee benefits to identify areas which may not be consistent with the Metro organization as a whole</li> </ul>	Med	Med
	Employee Termination	<ul style="list-style-type: none"> <li>• Number of lawsuits are increasing</li> <li>• Wrongful terminations may occur</li> <li>• Increased costs to settle claims</li> <li>• Increase reputation risk for Metro</li> </ul>	Perform an HR operational review to include: <ul style="list-style-type: none"> <li>• Review policies and procedures for terminating employees</li> <li>• Review documentation requirements</li> <li>• Review training provided to managers and supervisors to assure terminations are handled properly</li> <li>• Identify number of lawsuits and settlements and their costs for a period of time</li> <li>• Perform tests of terminations and examine documentation to ensure appropriate</li> </ul>	Med	High

**Metro Risk Assessment  
Top 15 Risk Areas  
April 2004**

Focus Area	Key Process / Issue	Business Risks and Observations	Potential Project Scope	Significance to Operations	Public Sensitivity
<b>OREGON ZOO</b>	Metro Zoo / Zoo Foundation Relationships	<p>The activities of Zoo and the Oregon Zoo Foundation (OZF) may expose the organization to increased risk</p> <ul style="list-style-type: none"> <li>• Metro oversight and accountability of donor funds and certain zoo activities is limited for areas managed by the Oregon Zoo Foundation (OZF)</li> <li>• Metro currently may not be maximizing excise taxes for Membership Program admissions</li> <li>• Lack of oversight may result in non-compliance grant regulations and Metro Code.</li> <li>• Intermingling of staff and conflicting work assignments may create conflicts of interest</li> <li>• Grant revenues may not be accounted for in the appropriate entity</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate the relationship between of the Oregon Zoo Foundation and the Zoo. Compare this relationship to other organizations with fundraising support groups to identify best practices.</li> <li>• Evaluate the OZF/ Metro agreement and staff work assignments between OZF/Metro (Z00)</li> <li>• Evaluate excise tax implications for OZF generated programs</li> <li>• Assess compliance with Metro contracting requirements</li> <li>• Evaluate handling of grants between organizations</li> </ul> <p>Note: The Metro Auditors Office is currently conducting a study of this focus area.</p>	High	High

**Metro Risk Assessment  
Top 15 Risk Areas  
April 2004**

Focus Area	Key Process / Issue	Business Risks and Observations	Potential Project Scope	Significance to Operations	Public Sensitivity
<b>SOLID WASTE AND RECYCLING</b>	Metro's role in regional solid waste system	<ul style="list-style-type: none"> <li>• Metro roles may be conflicted in that Metro is both a regulator of and participant in the system</li> <li>• Appropriateness of owning transfer stations and related risks</li> <li>• Revenue implications to Metro: Excise tax depends on tonnage disposed through transfer stations. This is affected by the waste reduction efforts, franchising, licensing and recycling operations</li> <li>• Solid waste marketplace is changing significantly – vertical integration (two players in private sector own most garbage collection, transfer station and disposal sites)</li> </ul>	<ul style="list-style-type: none"> <li>• Study current environment and identify and highlight major factors and possible consequences to assist Council as it deliberates this matter</li> </ul>	High	Med
	Waste reduction measures	<ul style="list-style-type: none"> <li>• Noncompliance with State requirements may exist</li> <li>• Inappropriate performance measures may be used</li> <li>• Inappropriate incentives may occur</li> <li>• Adverse environmental impacts may exist</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate programs, policies and procedures for reducing waste, considering state requirements and Metro and citizen perspectives</li> <li>• Determine performance measures for tracking success and analyze for reasonableness</li> <li>• Benchmark Metro's programs and results to other regions to identify successes and failures</li> </ul>	Med	Med

**Metro Risk Assessment  
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Focus Area	Key Process / Issue	Business Risks and Observations	Potential Project Scope	Significance to Operations	Public Sensitivity
<b>METRO WIDE</b>	Excise tax collections	<ul style="list-style-type: none"> <li>• Insufficient management oversight may exist for administration, coordination and compliance</li> <li>• Inconsistent application may occur (Zoo not collecting excise tax on OZF activities conducted on zoo property)</li> <li>• Concessionaire contracts may be written inconsistently – (excise tax on gross or net revenue)</li> <li>• Exemptions may be applied incorrectly</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate the adequacy of Metro’s system for administering excise tax collections:               <ul style="list-style-type: none"> <li>○ Review Metro Code provisions, methodology and application</li> <li>○ Evaluate management structure - roles and responsibilities</li> <li>○ Identify opportunities to increase collections of zoo concessionaire contracts</li> <li>○ Review exemptions to ensure applied correctly</li> </ul> </li> </ul>	Med	Med
	Streamline support services	<ul style="list-style-type: none"> <li>• Lost economies, efficiencies and effectiveness due to decentralized support services – Zoo, MERC</li> <li>• Information and reporting gaps</li> <li>• Duplication of efforts may occur</li> </ul>	<ul style="list-style-type: none"> <li>• Assist management in effort to identify and quantify cost savings by combining support services (e.g., MERC, Zoo, other)</li> <li>• Identify services performed by MERC employees that are being performed elsewhere in the Metro organization</li> </ul>	Med	Low
	Contracting & purchasing processes	<ul style="list-style-type: none"> <li>• Inefficiencies and non-compliance may occur from inconsistent use of Metro standardized contract</li> <li>• Duplication of efforts and inconsistent purchasing activities can create additional costs and inefficiencies</li> </ul>	<ul style="list-style-type: none"> <li>• Review the contract and purchasing process to identify inconsistencies within the organization</li> <li>• Compare current processes to best practices to identify potential improvements</li> <li>• Perform a follow up audit of the December 2000: <u>Contracting: A Framework for Enhancing Contract Management</u></li> </ul>	High	High

## **Risk Matrix – Other Areas**

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**Metro Risk Assessment  
Risk Matrix – Other Areas  
April 2004**

Focus Area	Key Process / Issue	Business Risks and Observations	Potential Project Scope	Significance to Operations	Public Sensitivity
<b>MERC</b>	Accountability	<ul style="list-style-type: none"> <li>• The original purpose for having a MERC Commission may no longer exist</li> <li>• MERC commission decisions may conflict with Metro goals and objectives</li> <li>• The process for appointing and approving Commissioners may not sufficiently consider the need for candidates to understand public accountability requirements</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate the justification for having a MERC Commission and whether it makes sense in view of Metro’s new organization structure and emphasis on accountability</li> <li>• Evaluate the process Metro has for assuring that MERC Commissioners understand their role and public responsibilities               <ul style="list-style-type: none"> <li>o Qualification criteria</li> <li>o Metro training</li> </ul> </li> </ul>	Med	Med
	OCC Building Maintenance Fund	<ul style="list-style-type: none"> <li>• Fund reserve may be exhausted prior to 2006</li> <li>• There may be insufficient revenues and reserves to adequately maintain facilities</li> </ul>	<ul style="list-style-type: none"> <li>• Review MERC ‘s program for assuring that OCC is adequately maintained               <ul style="list-style-type: none"> <li>o Identify sources of funding for OCC maintenance</li> <li>o Evaluate MERC policies and procedures for assuring reserves are sufficient to provide appropriate maintenance</li> </ul> </li> </ul>	High	Med
	POVA marketing efforts	<ul style="list-style-type: none"> <li>• POVA accountability and performance measures may not measure true effectiveness of their marketing efforts</li> </ul>	<ul style="list-style-type: none"> <li>• Perform a follow up audit of the September 2000: <u>MERC-Portland Oregon Visitors Association Contract</u></li> </ul>	Med	Med

**Metro Risk Assessment  
Risk Matrix – Other Areas  
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Focus Area	Key Process / Issue	Business Risks and Observations	Potential Project Scope	Significance to Operations	Public Sensitivity
<b>MERC</b>	PCPA ticket sales cash handling and other off-site ticket sales	<ul style="list-style-type: none"> <li>• Fraud may occur which would result in lost revenues</li> <li>• Revenue may be lost due to underreported ticket sales</li> <li>• Tenant rent, calculated as a % of ticket sales, may be understated</li> </ul>	<ul style="list-style-type: none"> <li>• Review policies and procedures for cash handling</li> <li>• Identify controls and gaps for the cash handling process</li> <li>• Perform tests of cash handling activities</li> <li>• Evaluate internal controls and perform tests of offsite ticket sales</li> <li>• Review calculation of tenant rent</li> </ul>	Low	High
<b>PUBLIC AFFAIRS</b>	MCCI	<ul style="list-style-type: none"> <li>• MCCI views may not be adequately considered               <ul style="list-style-type: none"> <li>○ Departments may not adequately plan for MCCI input</li> <li>○ Departments may not fulfill MCCI requests for information</li> <li>○ Departments may not accept citizen input</li> </ul> </li> <li>• MCCI may not be representative of Metro area citizens</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate processes for obtaining MCCI views and supporting MCCI activities:               <ul style="list-style-type: none"> <li>○ Determine MCCI's role, how and when recommendations are communicated and applied</li> </ul> </li> <li>• Evaluate the process for selecting MCCI membership to ensure MCCI members are representative of the Metro area</li> </ul>	Low	Low
	Grant planning	<ul style="list-style-type: none"> <li>• Grants obtained may not be related to Metro's core business</li> <li>• Overhead may not be recovered because staff is not properly trained</li> </ul>	<ul style="list-style-type: none"> <li>• Perform tests of grants to ensure grants applied for are relevant to Metro's business</li> <li>• Review policy and procedures and training materials for recovering grant overhead expenses</li> </ul>	Med	Low

**Metro Risk Assessment  
Risk Matrix – Other Areas  
April 2004**

Focus Area	Key Process / Issue	Business Risks and Observations	Potential Project Scope	Significance to Operations	Public Sensitivity
<b>REGIONAL PARKS &amp; GREEN SPACES</b>	Balance between acquisition and O&M	<ul style="list-style-type: none"> <li>• Insufficient level of resources devoted to O&amp;M</li> <li>• Inability to acquire additional open spaces (Phase II) without developing existing purchases</li> </ul>	<ul style="list-style-type: none"> <li>• Benchmark with other government parks departments</li> <li>• Identify the developmental progress of existing purchases</li> </ul>	Low	Low
	Management of cemeteries	<ul style="list-style-type: none"> <li>• Uncoordinated management efforts</li> <li>• Inconsistent policies / procedures</li> <li>• Opportunity to increase revenue</li> <li>• Poor maintenance</li> <li>• Poor public image</li> <li>• Possible fraud, waste and abuse</li> </ul>	<ul style="list-style-type: none"> <li>• Review Metro's management of cemeteries. Analyze the following:               <ul style="list-style-type: none"> <li>o Policies and procedures</li> <li>o Revenue enhancement</li> <li>o Cost control</li> <li>o Cash handling</li> <li>o Maintenance</li> </ul> </li> </ul>	Low	Med
	Parks Revenue	<ul style="list-style-type: none"> <li>• Lower revenue may be realized than normal and possible for a park operation</li> </ul>	<ul style="list-style-type: none"> <li>• Identify opportunities to increase revenue from parks</li> </ul>	Med	Med
	Parks Cash Handling	<ul style="list-style-type: none"> <li>• Inefficiencies and lack of controls may exist with many employees performing cash handling duties</li> <li>• Fraud may exist, resulting in lost revenue</li> </ul>	<ul style="list-style-type: none"> <li>• Review cash handling policies and procedures</li> <li>• Identify controls and gaps for the cash handling process</li> <li>• Perform tests of cash handling activities at park sites</li> <li>• Evaluate the cost benefit for a credit card payment option</li> </ul>	Low	Med

**Metro Risk Assessment  
Risk Matrix – Other Areas  
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Focus Area	Key Process / Issue	Business Risks and Observations	Potential Project Scope	Significance to Operations	Public Sensitivity
<b>OREGON ZOO</b>	Gift shop	<ul style="list-style-type: none"> <li>• Outsourcing may not be cost beneficial</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate gift shop profitability and compare to prior in-house operations</li> </ul>	Low	Low
	In-house exhibit construction	<ul style="list-style-type: none"> <li>• Cost effectiveness of outsourcing vs. in-house construction is not properly evaluated</li> <li>• Outsourcing construction may be more cost effective</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate current project and benchmark to other zoos</li> </ul>	High	Low
	Point of sale systems	<ul style="list-style-type: none"> <li>• Point of Sales reporting information may be inaccurate as retail operations are utilizing three systems (ARAMARK and two in-house systems)</li> </ul>	<ul style="list-style-type: none"> <li>• Determine if system information is properly reconciled across the three systems and if the system is reporting consistent, accurate data</li> <li>• Review procedures for reconciling system data</li> <li>• Determine if systems are compatible with PeopleSoft</li> <li>• Identify gaps and benefits for multiple systems and areas to streamline process</li> </ul>	High	Med
	Cash handling Zoo admissions	<ul style="list-style-type: none"> <li>• Fraud may exist, resulting in lost revenues</li> <li>• Inefficiencies may exist</li> </ul>	<ul style="list-style-type: none"> <li>• Review cash handling policies and procedures</li> <li>• Identify controls and gaps for the cash handling process</li> <li>• Perform tests of cash handling activities</li> </ul>	High	High
	Zooliner Train	<ul style="list-style-type: none"> <li>• Cost of train may exceed benefit</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate operating costs, future investment requirements and marginal revenues</li> <li>• Assess overall impact on Zoo</li> </ul>	Low	Low

**Metro Risk Assessment  
Risk Matrix – Other Areas  
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Focus Area	Key Process / Issue	Business Risks and Observations	Potential Project Scope	Significance to Operations	Public Sensitivity
<b>SOLID WASTE &amp; RECYCLING</b>	Excise tax on disposal	<ul style="list-style-type: none"> <li>• Lower tax may result in reduced revenues and inadequate incentive to reduce waste</li> <li>• Higher tax could provide more revenues to fund Metro operations (for example: O&amp;M for Metro parks) but could fuel illegal dumping</li> </ul>	<ul style="list-style-type: none"> <li>• Conduct an evaluation to help determine whether changes in excise taxes on disposal would be effective, without significant impact on business and homeowners</li> </ul>	High	Med
	Transfer station operations contract negotiations	<ul style="list-style-type: none"> <li>• Operations of the waste transfer stations are a significant expense</li> <li>• Risk that more advantageous contracting options may exist but not be used</li> </ul>	<ul style="list-style-type: none"> <li>• Establish value of Metro's two solid waste transfer stations and provide analytical suggestions to Solid Waste and Recycling Department for bidding and evaluation of operations contract</li> </ul>	High	Low
	DEQ payments for hazardous waste handling	<ul style="list-style-type: none"> <li>• Under collected revenues</li> </ul>	<ul style="list-style-type: none"> <li>• Assess whether DEQ payments to Metro for handling hazardous waste are accurate and sufficient to cover costs of service provided</li> </ul>	Low	Low
	Neighborhood disposal vouchers	<ul style="list-style-type: none"> <li>• Program not administered by neighborhoods as intended</li> </ul>	<ul style="list-style-type: none"> <li>• Review intent and administration to determine whether program should be funded</li> </ul>	Low	Low
	Community enhancement grants	<ul style="list-style-type: none"> <li>• Lack of Metro standards for community grant program administration</li> <li>• Inappropriate projects funded</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate how grant awards are handled in the three grant programs</li> <li>• Evaluate Metro procedures</li> </ul>	Low	Med

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Focus Area	Key Process / Issue	Business Risks and Observations	Potential Project Scope	Significance to Operations	Public Sensitivity
<b>SOLID WASTE &amp; RECYCLING</b>	Enforcement resources	<ul style="list-style-type: none"> <li>• Appropriateness of contracting enforcement with Multnomah County Sheriff Dept:               <ul style="list-style-type: none"> <li>o Turnover of deputies</li> <li>o Training</li> <li>o Cost</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate cost/benefit of using Sheriff deputies versus using in-house staff</li> </ul>	Low	Low
	Regional system fee credit program	<ul style="list-style-type: none"> <li>• Rationale underlying the program may no longer apply</li> <li>• Lost revenue</li> <li>• Subsidy dollars could be used to greater advantage – perhaps apply to waste initiatives programs</li> </ul>	<ul style="list-style-type: none"> <li>• Review purpose of RSF credit program</li> <li>• Determine revenue implications</li> <li>• Evaluate criteria for applying</li> <li>• Review procedures for assuring that processors claim proper credit</li> </ul>	Med	Low
	Recycling promotion and organics recycling programs	<ul style="list-style-type: none"> <li>• Risk that funds may be expended that are not in proportion to benefits</li> <li>• Program expenditures are not increasing recycling</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate effectiveness of recycling promotion programs</li> <li>• Assist management in establishing benchmarks for evaluating effectiveness</li> <li>• Assist management in evaluating benefits in relation to costs for each program</li> </ul>	Med	Med
	Latex Paint Facility	<ul style="list-style-type: none"> <li>• New retail space may not be cost effective</li> <li>• Receiving paint from sources outside Metro Region</li> </ul>	<ul style="list-style-type: none"> <li>• Review the rationale and any cost effectiveness study for establishing a new retail latex sales outlet</li> <li>• Evaluate implications of receiving paint from outside Metro region</li> </ul>	Low	Low
	St. Johns Landfill	<ul style="list-style-type: none"> <li>• Adequacy of reserves; potential liabilities not recognized</li> <li>• Public image at risk</li> <li>• Environmental damage</li> <li>• Financial liability</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate management's plans for managing risks and assess reasonableness of such plans</li> </ul>	Med	Med

**Metro Risk Assessment  
Risk Matrix – Other Areas  
April 2004**

Focus Area	Key Process / Issue	Business Risks and Observations	Potential Project Scope	Significance to Operations	Public Sensitivity
<b>SOLID WASTE &amp; RECYCLING</b>	Waste disposal credits	<ul style="list-style-type: none"> <li>• Inappropriate level of credits may exist, resulting in lost revenue:               <ul style="list-style-type: none"> <li>o Thrift organizations</li> <li>o Neighborhood cleanups</li> <li>o Regional system fee credits</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Review Metro Code and other policies relating to credits</li> <li>• Evaluate arguments for and against credits</li> <li>• Determine dollar magnitude of credits</li> </ul>	Med	Med
	Waste disposal rate setting process	<p>A lack of incentive may exist for Solid Waste Department to reduce expenses from the following factors:</p> <ul style="list-style-type: none"> <li>• Disposal rates are set based on recovering department costs</li> <li>• Employees have no incentive to identify cost savings because they do not share in the savings</li> </ul>	<ul style="list-style-type: none"> <li>• Analyze the rate setting process for reasonableness and to identify possible incentives</li> <li>• Evaluate reasonableness of having a portion of cost savings retained in the solid waste fund</li> <li>• Evaluate reasonableness of employees sharing in cost saving ideas</li> </ul>	High	Med
	Business certificates and licenses	<ul style="list-style-type: none"> <li>• Opportunities may exist to enhance revenues and improve customer satisfaction</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate Metro policies and procedures related to certificates and licenses</li> <li>• Consider opportunities for revenue enhancement and increased customer satisfaction</li> </ul>	Low	Low
	Transfer Stations	<ul style="list-style-type: none"> <li>• Metro ownership and operation conflicts with regulating the system</li> <li>• Continuity of Operations - Operations contract expires October 2004</li> <li>• Efficiency</li> </ul>	<ul style="list-style-type: none"> <li>• Identify the advantages and disadvantages of selling the transfer stations, while continuing to regulate the system</li> <li>• Evaluate the existing contract and proposed request for proposal (RFP) in relation to elements identified in the Metro Auditors report entitled "Contracting: A Framework for Enhancing Contract Management"</li> </ul>	Med	Med

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Risk Matrix – Other Areas  
April 2004**

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<b>SOLID WASTE &amp; RECYCLING</b>	Transfer Station customer satisfaction	<ul style="list-style-type: none"> <li>Dissatisfied customers may damage Metro's reputation, increasing reputation risks</li> </ul>	<ul style="list-style-type: none"> <li>Suggest measures and survey methods for determining customer satisfaction</li> </ul>	Low	High
	Education and Outreach	<ul style="list-style-type: none"> <li>Educational efforts may be ineffective</li> <li>Difficult performance measurement increase risk of measuring accountability and performance</li> </ul>	<ul style="list-style-type: none"> <li>Assist department in developing performance measurement and evaluation of processes</li> </ul>	Low	Low
<b>BUSINESS SUPPORT</b>	Information Technology (IT) Investment	<ul style="list-style-type: none"> <li>PeopleSoft server support and upgrades may not be current</li> </ul>	<ul style="list-style-type: none"> <li>Perform an analysis of the PeopleSoft server upgrades and support and identify weaknesses</li> </ul>	Med	Low
	Time Management & Accounting Systems	<ul style="list-style-type: none"> <li>Different payroll time reporting systems are used between Metro and MERC</li> <li>Inefficiencies and excess costs may be incurred</li> </ul>	<ul style="list-style-type: none"> <li>Review the feasibility of using similar time reporting systems, considering cost and benefits</li> </ul>	Med	Low
	IT Control Risks	<ul style="list-style-type: none"> <li>Information technology business continuity and disaster recovery plan is not complete</li> <li>Increased risk of data loss and continuity of operating systems until completed</li> </ul>	<ul style="list-style-type: none"> <li>This is included as an action item in the Information Technology Strategic Plan; accordingly, no auditor's office projects are proposed at this time</li> </ul>	Med	Med

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<b>BUSINESS SUPPORT</b>	Optimizing IT Utilization	<ul style="list-style-type: none"> <li>• Departments using systems out of sync with master planning</li> <li>• Not maximizing purchasing power through centralization of technology acquisition</li> <li>• Not using PeopleSoft to optimum advantage               <ul style="list-style-type: none"> <li>o Insufficient training</li> <li>o User needs not identified and/or not met – modules not installed for budget, project costing, fixed assets and time/labor</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Determine whether the PeopleSoft(PS) system can be used to meet additional department user needs               <ul style="list-style-type: none"> <li>o Identify departmental offline tracking systems and current uses (invoices, grants, budget, etc.)</li> <li>o Evaluate whether PS should be used instead, or whether they should keep their system</li> </ul> </li> </ul>	Med	Low
	Planned Key Human Resources initiatives not yet in place	<ul style="list-style-type: none"> <li>• An employee performance review system is not in place</li> <li>• Job classifications are inconsistent across Metro</li> <li>• Compensation strategy ignores value of health and PERS benefits</li> <li>• Personnel policies and procedures are not updated and retained centrally</li> <li>• Employee training needs may not be properly addressed for areas such as performance evaluation, project planning, contract management, time management and budget preparation.</li> <li>• Lack of consistent and documented personnel practices across the organization creates risks</li> </ul>	<ul style="list-style-type: none"> <li>• Efforts are currently underway to complete these initiatives. A time frame should be created for completion and a review should be performed at a later date</li> <li>• There are not potential auditor’s office projects at this time</li> </ul>	Med	Low

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<b>BUSINESS SUPPORT</b>	Pay for performance programs	<ul style="list-style-type: none"> <li>• Employees may be better motivated if pay more directly relates to performance</li> </ul>	<ul style="list-style-type: none"> <li>• Identify and evaluate programs at other public sector organizations which link staff compensation to job performance. Suggest program elements that have been effective elsewhere and define potential applicability to Metro</li> <li>• Metro Auditor is currently reviewing this subject</li> </ul>	Med	Low
	Management of safety/ security personnel  Zoo, MERC, Parks, Metro Central, etc.	<ul style="list-style-type: none"> <li>• Inconsistent public image (police or public service)</li> <li>• Inconsistent training</li> <li>• Inefficiencies due to inability to assign personnel to best advantage</li> <li>• Lack of upward mobility within security</li> </ul>	<ul style="list-style-type: none"> <li>• Identify locations and number of safety/security personnel within Metro</li> <li>• Review policies at each location to identify how safety personnel are used</li> <li>• Review training programs to determine intent and nature of training</li> <li>• Evaluate opportunity to pool security personnel and assign as needed</li> </ul>	Low	Low

**Metro Risk Assessment  
Risk Matrix – Other Areas  
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Focus Area	Key Process / Issue	Business Risks and Observations	Potential Project Scope	Significance to Operations	Public Sensitivity
<b>BUSINESS SUPPORT</b>	Employee Classifications	<ul style="list-style-type: none"> <li>• Inappropriate balance between managers and staff may exist</li> <li>• Potential for improper and inconsistent classification               <ul style="list-style-type: none"> <li>o Personnel promoted to manager due to lack of other job classifications</li> <li>o Manager classification not used appropriately</li> <li>o Use of manager classification may not be consistent across departments</li> </ul> </li> <li>• Higher overhead costs than necessary</li> <li>• Employee morale is affected</li> </ul>	<ul style="list-style-type: none"> <li>• Determine staffing distribution</li> <li>• Determine Planning Department justification for classifications</li> <li>• Perform a gap analysis of the standard Metro manager duties and actual tasks performed by Metro managers</li> <li>• Discuss classifications with Metro HR department and the results of the latest compensation and classification study</li> <li>• Benchmark manager duties with other government agency planning departments</li> </ul>	Med	Low
	Fleet Vehicles	<ul style="list-style-type: none"> <li>• Vehicle expense too high</li> <li>• Inadequate maintenance may exist</li> </ul>	<ul style="list-style-type: none"> <li>• Analyze expenditures on Metro's contract to utilize State motor pool services. Identify financially attractive alternatives, if any</li> </ul>	Low	Low
	Print Shop -Own versus outsource	<ul style="list-style-type: none"> <li>• Paying too much for service</li> </ul>	<ul style="list-style-type: none"> <li>• Compare Metro operating and maintenance costs and service levels with the costs and service available from City of Portland and other potential providers</li> </ul>	Low	Low
	Linux versus Microsoft	<ul style="list-style-type: none"> <li>• Linux may be more cost effective than Microsoft</li> </ul>	<ul style="list-style-type: none"> <li>• Assess cost benefit of switching from Microsoft- based information technology to Linux</li> </ul>	Low	Low

**Metro Risk Assessment  
Risk Matrix – Other Areas  
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<b>BUSINESS SUPPORT</b>	Space planning and management  Metro Central, MERC, Zoo	<ul style="list-style-type: none"> <li>• Departments more frequently visited by the public are not easily accessible</li> <li>• Inequitable distribution of office space between departments may exist, decreasing economy and/or efficient use of space</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate plans, policies and procedures for managing space</li> <li>• Identify performance indicators and best practices for the location of publicly visited departments</li> <li>• Perform analysis of space per employee and determine if space allocation is equitable</li> </ul>	Low	Low
<b>PLANNING</b>	Urban Growth Boundary planning and performance measures	<ul style="list-style-type: none"> <li>• Performance measures may be inappropriate</li> </ul>	<ul style="list-style-type: none"> <li>• Follow up on prior audit and identify any new issues</li> <li>• Evaluate the Planning Department's performance measurement system to determine if performance measures are appropriate, cost effective and valid</li> </ul>	Med	Med
<b>FINANCE</b>	Organizational structure <ul style="list-style-type: none"> <li>• Contracting</li> <li>• Accounting</li> </ul>	<ul style="list-style-type: none"> <li>• Decentralized</li> <li>• Inefficiencies, inconsistencies and duplications may exist</li> <li>• Central authority for coordinating, directing and prescribing policy and procedures may be insufficient</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate whether Metro's contracting and accounting services are appropriately structured in terms of roles, responsibilities, and authority</li> <li>• Benchmark with other agencies</li> <li>• Compare contracting and accounting duties between Metro, MERC and the Zoo. Identify any duplications and rework</li> </ul>	Low	Low

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<b>FINANCE</b>	Bonded Indebtedness	<ul style="list-style-type: none"> <li>• Opportunities to refinance and save substantial dollars may exist, which would increase funds available to Metro</li> <li>• The risk exists of noncompliance with bond covenants if not properly monitored</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate Metro’s practices for assuring that all bond covenants are monitored and opportunities are identified to refinance</li> <li>• Evaluate opportunities for bond refinancing if appropriate</li> </ul>	Low	Low
	Reserves for contingencies	<ul style="list-style-type: none"> <li>• Metro has significant contingencies and reserves for environmental liabilities</li> <li>• Reserves for contingencies may not be at appropriate levels               <ul style="list-style-type: none"> <li>o Under reserved – potential liabilities not covered</li> <li>o Over reserved - funds could be used to better advantage</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate Metro plans, policies and procedures for setting reserve levels for each fund requiring reserves</li> <li>• Identify models and best practices for setting reserves as basis for identifying improvements</li> <li>• Determine if the appropriate processes are in place to ascertain that amounts held in reserves are sufficient</li> </ul>	Low	Low
	Aging and collection of receivables	<ul style="list-style-type: none"> <li>• Risk that amounts owed to Metro may not be collected</li> <li>• Risk that reserves for uncollected amounts may not be accurately reported in the financial statements</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate the existing processes for managing and monitoring collection risk are in place</li> <li>• Determine whether these processes are adequate to both promote full and timely collection of receivables and accurate reporting</li> </ul>	Med	Low
	Cost Allocation Plan	<ul style="list-style-type: none"> <li>• Complex allocation formulas</li> <li>• Departments resist paying for services they do not control directly or value</li> <li>• Overhead allocated to departments may be out of balance in relation to department budget</li> </ul>	<ul style="list-style-type: none"> <li>• The cost allocations are reviewed annually by the external auditors as part of the Audit of Federal Grants (A-133)</li> </ul>	Low	Low

**Metro Risk Assessment  
Risk Matrix – Other Areas  
April 2004**

Focus Area	Key Process / Issue	Business Risks and Observations	Potential Project Scope	Significance to Operations	Public Sensitivity
<b>FINANCE</b>	Staffing levels	<ul style="list-style-type: none"> <li>• Inappropriate staffing may exist in relation to agency needs</li> </ul>	<ul style="list-style-type: none"> <li>• Benchmark with similar government entities</li> </ul>	Med	Med
	Fund Raising	<ul style="list-style-type: none"> <li>• Departments (planning, zoo, parks, other) may be competing for dollars from same funding sources</li> <li>• Lack of coordinated approach               <ul style="list-style-type: none"> <li>○ Inefficiencies</li> <li>○ Ineffective approach</li> <li>○ Duplications</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Review Metro management structure for raising funds               <ul style="list-style-type: none"> <li>○ Identify departments engaged in raising funds</li> <li>○ Review policies and procedures used by each department</li> <li>○ Evaluate need for stronger centralization of fund raising processes</li> <li>○ Evaluate communication between departments</li> <li>○ Perform tests to determine if fund raising is duplicative</li> </ul> </li> </ul>	Low	Low
	Grant writing	<ul style="list-style-type: none"> <li>• Departments (planning, zoo, parks, other) may be competing for same grant dollars</li> <li>• Lack of coordinated approach               <ul style="list-style-type: none"> <li>○ Inefficiencies</li> <li>○ Ineffective approaches</li> <li>○ Duplications</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Review Metro management structure for obtaining grants               <ul style="list-style-type: none"> <li>○ Identify departments engaged in obtaining grants</li> <li>○ Review policies and procedures used by each department</li> <li>○ Evaluate need for stronger centralization of grant writing process</li> <li>○ Evaluate communication between departments</li> <li>○ Perform tests to determine if grants application is duplicative</li> </ul> </li> </ul>	Low	Low

**Metro Risk Assessment  
Risk Matrix – Other Areas  
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<b>METRO WIDE</b>	Capital Asset Management	<ul style="list-style-type: none"> <li>• Lack of compliance with Council policy</li> <li>• Inability to keep up with replacement costs</li> <li>• Focus on repairs to exclusion of replacement</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate need for departments to develop a capital asset management plan, complete an inventory of major assets and forecast replacement, not just repair needs</li> </ul>	Low	Low
	Metro subsidies	<ul style="list-style-type: none"> <li>• Subsidies may not be necessary or directed properly</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate Metro plans, policies and procedures relating to providing subsidies</li> <li>• Identify all the subsidies Metro is funding</li> <li>• Determine whether Metro has appropriate procedures for evaluating results</li> </ul>	Low	Low
	Risk Management Fund	<ul style="list-style-type: none"> <li>• Solvency of fund</li> <li>• Appropriateness of allocation formula for charging departments</li> <li>• Lack of current actuarial reports increases Metro's exposure to additional liability</li> </ul>	<ul style="list-style-type: none"> <li>• Review the adequacy of the fund balance and allocation formula for charging departments</li> </ul>	Low	Low
	Management of volunteers within Metro	<ul style="list-style-type: none"> <li>• Management and utilization of volunteers may be inefficient</li> </ul>	<ul style="list-style-type: none"> <li>• Identify locations and number of volunteers within Metro</li> <li>• Review policies at each location to identify how volunteers are managed and used</li> <li>• Review training programs to determine intent and nature of training</li> <li>• Evaluate opportunity to pool or capitalize on management expertise and assign volunteers as needed</li> </ul>	Low	Low

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<b>METRO WIDE</b>	Management of communications and marketing within Metro  MERC, Zoo, Solid Waste, other	<ul style="list-style-type: none"> <li>• Ineffective marketing practices may exist as duplications and inefficiencies may occur</li> <li>• Ineffective communication due to not coordinating promotions of Metro facilities and other messages</li> <li>• An uncoordinated public image may exist</li> </ul>	<ul style="list-style-type: none"> <li>• Identify locations and number of communications/marketing personnel within Metro</li> <li>• Review policies at each location to identify how communications/ marketing personnel are used</li> <li>• Review training programs to determine intent and nature of training</li> <li>• Evaluate opportunity to pool or capitalize on communications/marketing expertise and assign as needed</li> </ul>	Low	Low
	Environmental exposure	<ul style="list-style-type: none"> <li>• Financial liability risk</li> <li>• Public image risk</li> </ul>	<ul style="list-style-type: none"> <li>• Assess agency-wide environmental exposure on Metro properties</li> <li>• Determine if agency-wide standards are in place</li> <li>• Evaluate whether risk management is being conducted</li> </ul>	Med	High
	Tracking and reporting spending compared to budget	<ul style="list-style-type: none"> <li>• Monitoring and reporting on actual spending compared to budgets promotes accountability and helps control spending. Not performing these tasks increases the risk of overspending and non-compliance with established targets.</li> </ul>	<ul style="list-style-type: none"> <li>• Review the current Metro process and compare to best practices</li> </ul>	High	High

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<b>METRO WIDE</b>	Contributions in-kind	<ul style="list-style-type: none"> <li>• Contributions in kind, such as gifts of work and materials, are received by certain Metro operations</li> <li>• Not properly accounting for these in-kind contributions increases the risk of inaccurate financial reporting</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate the process of accounting for in-kind contributions at Metro</li> </ul>	Low	Low
	Records management and retention not centralized	<ul style="list-style-type: none"> <li>• Record retention practices may not protect Metro from liability and risk of loss</li> <li>• Inefficiencies may occur</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate Metro's approach to record management and determine whether the proper procedures are in place</li> </ul>	Low	Low
	Parking Lot Revenues  Zoo, Expo, OCC	<ul style="list-style-type: none"> <li>• Lower revenues than appropriate               <ul style="list-style-type: none"> <li>○ Due to inadequate controls over theft</li> <li>○ Due to fees being too low</li> <li>○ Due to not charging for Zoo parking</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate controls over revenues at all Metro parking lots that now charge for parking, including Metro Central</li> <li>• Evaluate procedures for determining parking fees and determine, if possible, whether fees should be increased</li> <li>• Evaluate the potential impacts of charging for zoo parking on attendance, light rail usage, public image and revenue</li> <li>• Benchmark parking to other zoos</li> </ul>	Med	Med
	Lack of sufficient funding for certain operations	<ul style="list-style-type: none"> <li>• Parks are not self-supporting and need a designated revenue source</li> <li>• Planning's main source of income is grants</li> </ul>	<ul style="list-style-type: none"> <li>• Survey how other agencies are funding these types of activities and present options to Council</li> </ul>	Med	Low



# Metro Auditor Report Evaluation Form

Audit Report:  
**Risk Assessment**

**Fax... Write... Call...  
Help Us Serve Metro Better**

Our mission at the Office of the Metro Auditor is to assist and advise Metro in achieving honest, efficient management and full accountability to the public. We strive to provide Metro with accurate information, unbiased analysis and objective recommendations on how best to use public resources in support of the region's well-being.

Your feedback helps us do a better job. If you would please take a few minutes to fill out the following information for us, it will help us assess and improve our work.

Please rate the following elements of this report by checking the appropriate box.

	<b>Too Little</b>	<b>Just Right</b>	<b>Too Much</b>
Background Information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Details	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Length of Report	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Clarity of Writing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Potential Impact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Suggestions for our report format: \_\_\_\_\_  
\_\_\_\_\_

Suggestions for future studies: \_\_\_\_\_  
\_\_\_\_\_

Other comments, ideas, thoughts: \_\_\_\_\_  
\_\_\_\_\_

Name (optional): \_\_\_\_\_

**Thanks for taking the time to help us.  
Sincerely, Alexis Dow, CPA, Metro Auditor**

600 NE Grand Avenue, Portland, OR 97232-2736 ♦ Phone: 503.797.1891 ♦ Fax: 503.797.1831 ♦ Email: [dowa@metro.dst.or.us](mailto:dowa@metro.dst.or.us)

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