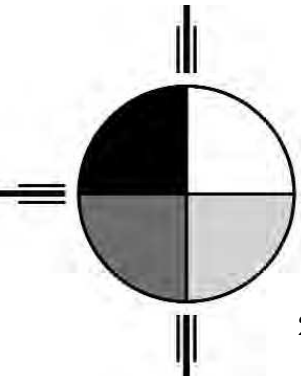




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Lama Choepel was born and grew up in Austria and went on to study drama and economics there. Since 1994 Choepel has been living in Kundreul Ling, France, as a student of the Mahamudra master Lama Gendun Rinpoche. Today his activity includes translating classical Tibetan texts and teaching dharma throughout Europe and the United States.

WEDNESDAY, DECEMBER 12TH, 7-9PM
Remembrance of Three Jewels

THURSDAY, DECEMBER 13TH, 7-9PM
Introduction to Meditation For all Levels. Newcomers welcome

FRIDAY, DECEMBER 14TH, 7-9PM
Supplication to Takpo Kagyu

SATURDAY, DECEMBER 15TH, 10-11AM
Introduction to Meditation For all Levels. Newcomers welcome

(All December Classes are held at Bodhi Path Center in Downtown Eugene, Class fee is \$10 per class.)

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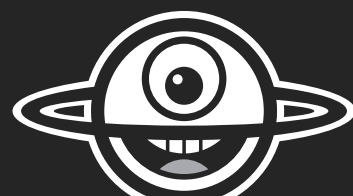
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news BY TED TAYLOR

Backseat Driver

Performance auditor describes his profession

Portland's elected City Auditor Gary Blackmer visited Eugene for the third time last week and outlined why the city of Eugene should have an independent auditor, what kind of auditor it could be and the pitfalls to avoid.

Blackmer spoke at the Citizens for Public Accountability annual meeting Nov. 29 along with Mayor Kitty Piercy. A 3,500-word transcript of Blackmer's talk is available at www.eugeneweekly.com

"I describe an auditor as a backseat driver," he said. "The city council has the steering wheel and pushes the pedals and

• Competence is the third key element, he said, stressing education, experience and ongoing training. "My city charter also says that the elected auditor must either be a certified internal auditor, a certified public accountant or a certified management accountant. That takes the elected auditor out of the political track."

Holding an auditor to such high standards would make it difficult for Eugene to have an elected auditor, Blackmer said. The candidate pool of Eugene residents would be very



‘Watch out for the pedestrian.’

— GARY BLACKMER

decides where that vehicle is going, and my job is to sit in the back seat and say, 'You know, if you turned right here, you'd get there a little quicker.' Or, 'Watch out for the pedestrian.'"

Blackmer said he never questions the policies set by the Portland City Council. "They are elected to balance the values, needs, priorities and resources of the community, to best serve the community," he said. "My job is to make sure that once council decides where it wants to go, we get there in the best way possible, that we wisely spend the resources we have to get as far as we can."

So what does a performance auditor do? "We go into an organization and analyze it, and look at what problems a department has, or might have, and figure out if we have a strategy for making it better," he said. "What we are trying to do is help government better achieve its goals and objectives. ... Every audit is a custom-built document that looks at how the organization works and how it doesn't work as well as it could and applies the tools that we bring. We do a lot of interviewing in the process, survey work as a regular course. We do focus groups, a variety of things, whatever it takes to raise the performance of that organization."

Blackmer said the audits he and his staff perform go way beyond financial accounting, and his staff includes people with degrees in sociology, environmental science, business administration, budgeting and computer science.

He outlined several keys to effective auditing:

• "Credibility is critical," he said, "and the key that we use in my office is the government audit standards that we follow. These are the standards that the U.S. Government Accountability Office developed and follows. ... They are a minimum standard that we all have to meet to ensure that what we are doing is quality work."

• Independence is another key. "Say I was working for the treasurer as an auditor," he said. "I wouldn't want to tell my boss that he was doing a bad job of supervising, and the credibility of my work would be at question."

small. If Eugene's auditor were to be appointed by the City Council, a national search could be held, such as the one currently under way for a new city manager.

"In just talking to you this evening and getting a sense of what Eugene is about, probably the appointed [auditor] is a good way to start," he said. "Because elected means you really have to change your city charter. You have to get it right the first time, and it's a little more difficult to make that leap."

• Quality control is the fourth key, he said. "We go through a very thorough process of checking, double-checking and triple-checking our work before we issue an audit report."

Blackmer said he actually works *with* the department heads he is auditing, providing confidential drafts along the way and checking facts. "It's a way for us to make sure we haven't come up with bad or impractical recommendations, but if we do have something wrong, we can get it fixed before we issue the final report. Now if they say we got it wrong, we need evidence."

Every conclusion or idea expressed in a Blackmer audit report is tied back to a work paper that explains how it was made. The principle, he said, is for department heads to be involved and take ownership in the audit, leading to a higher level of implementation of recommendations.

"We go through a process to make sure we are never wrong," he said, drawing laughter from the audience. "Occasionally we make little mistakes, but everybody makes mistakes, and we recognize that also in the people we are auditing."

Blackmer said the Association of Local Government Auditors has model legislation that cities can use. "It has language that works in city code or city charter that describes what an auditor should have in terms of independence and powers." He said a performance auditor can also be established incrementally. "You can create it with a city council vote," he said, "and then later on put it into the charter."

More information is available at GovernmentAuditors.org and theiaa.com **EW**