
Secretary of State

State of Oregon

COMMISSION FOR WOMEN

Special Review — Change of Director

May 1, 1997, through January 31, 1998



Audits Division

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Audits Division

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Auditing for a Better Oregon

The Honorable John Kitzhaber, MD
Governor of Oregon
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Gloria Roy, Chair
Commission For Women
PO Box 751-CW
Portland, Oregon 97207

This report presents the results of our review of the Commission For Women change of directors. We conducted a limited review for the purpose of complying with *Oregon Revised Statute 297.210(2)*, which requires the Secretary of State to review any state agency when the executive head leaves his or her position. Our objectives were to examine transactions and accounts directly under each former director's control for compliance with applicable laws and regulations.

OREGON AUDITS DIVISION

John N. Lattimer
Director

Fieldwork Completion Date:
February 27, 1998

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INTRODUCTION

We conducted a limited review of the Commission For Women (commission) for the purpose of complying with *Oregon Revised Statute (ORS) 297.210(2)*, which requires the Secretary of State to review a state agency when the executive head leaves his or her position.

ORGANIZATION AND FUNCTIONS

The commission was legislatively established in 1983 to work for women's equality through advocacy and legislation. It assesses women's status in Oregon and publishes reports on their issues and needs. It also holds an annual "Women of Achievement" dinner to honor outstanding female role models. The commission publishes and sells the booklet *Women & The Law*.

The membership of the commission is comprised of eleven members including two members of the Legislative Assembly and nine members appointed by the Governor.

Although not specifically authorized in statute, the commission appoints an executive director who is responsible for the duties imposed on the commission. Effective June 30, 1997, Jennifer Webber resigned from the position of executive director, although she stayed on as a temporary employee most of the month of July until a new executive director was appointed. The new director, Effitalia Sentouktsi, was appointed effective July 28, 1997. She was terminated by the commission on January 16, 1998.

FINANCIAL ACTIVITIES

For the 1995-97 biennium, the commission's budget included a General Fund appropriation of \$124,288 and an Other Funds expenditure limitation of \$28,867. The 1997-99 budget includes a \$25,000 General Fund appropriation and a \$132,540 Other Funds limitation. The decrease in General Fund support is to be partially offset by allocations from the Department of Administrative Services from a General Fund appropriation for diversity issues.

Revenues include donations, ticket sales for the annual Women of Achievement dinner, and sales of the booklet *Women & The Law*. The commission's accounting records are maintained by the Department of Administrative Services, Internal Support Division.

SCOPE AND METHODOLOGY

The audit was limited to the areas specified in this section of our report. Transactions were reviewed for the period May 1, 1997, through January 31, 1998, and the following procedures were performed:

- Interviewed the agency accountant responsible for recording transactions and evaluated procedures for processing receipts and expenditures. The records were reviewed to determine if any unusual transactions occurred.
- Interviewed the former executive director, Effthalia Sentouktsi, to determine when she was appointed and how receipts are collected and deposited.
- Interviewed the Chair of the Commission For Women to determine whether there were any unusual circumstances in the departure of the executive directors and whether all equipment and keys were returned.
- Reviewed commission meeting minutes for information on the commission's activities.
- Reviewed travel and other expenditures during the audit period, with special attention to travel expenditures of the former executive directors.
- Reviewed payroll registers for any adjustments, overtime, administrative leave, and other payroll related items to determine whether there were any indications of inappropriate charges.
- Performed analytical procedures on expenditures to identify any unexpected fluctuations during the period.

The audit was conducted in accordance with generally accepted government auditing standards. Our audit

procedures did not disclose any noncompliance with laws and regulations, however, a weakness in internal control was noted and is reported on in the Audit Results section of this report.

AUDIT RESULTS

CONTROLS OVER CASH RECEIPTS

The commission has only one staff person; therefore, it is very difficult to have adequate internal control for processing receipts. The current practice has the executive director collecting receipts from donations, dinner tickets, and the sale of *Women & The Law* booklets. She also prepares a listing of checks for deposit and delivers them to the Department of Administrative Services for recording and actual deposit to the State Treasury. Internal control could be improved by accounting for the number of Women of Achievement dinner tickets, those issued, and those remaining unsold. The commission should also maintain a similar accounting for the booklets.

We recommend the commission establish procedures to account for the number of tickets issued for the Women of Achievement dinner, and for the number of *Women & The Law* booklets sold.

REPORT DISTRIBUTION

This report is a public record and is intended for the information of the Commission For Women, the Department of Administrative Services, the Governor of the State of Oregon, the Oregon Legislative Assembly, and all other interested parties.

COMMENDATION

The courtesies and cooperation extended by the officials and employee of the Commission For Women and Department of Administrative Services during the course of our audit were very commendable and sincerely appreciated.

AUDIT TEAM

Dennis Rose, CPA, Audit Administrator

Dale Schneider, CPA

Jim McCarty, CPA

AGENCY'S RESPONSE TO THE AUDIT REPORT

May 6, 1998

Secretary of State
Audits Division
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Salem, Oregon 97310

**COMMISSION
FOR
WOMEN**

'Advocating Equality and Diversity'

To the Audits Division,

This letter is in response to your audit report on the Oregon Commission for Women Special Review – Change of Director from May 1, 1997 through January 31, 1998.

The auditor found that the Commission was deficient in keeping adequate internal control over processing receipts. I am developing a new policy to handle checks and cash to eliminate this problem.

The Commission receives cash receipts for tickets to the Women of Achievement dinner and for the payment of Women and the Law books. Tickets to the Women of Achievement dinner will be numbered and carefully monitored as to who is responsible for which tickets. I will keep a record of every ticket sold, how many people attended, and donations received the night of the dinner. After the dinner, I will make sure that the columns add up.

As for the Women and the Law books, a count is underway to determine how many books are remaining, and who has possession of each one. A record of this, and how much money is received, will be developed and maintained until the Commission concludes the sale of books.

These are our current plans to deal with the lack of control we have previously had over cash receipts. Please contact us if you have further questions or ideas. Thank you for your time and assistance.

Sincerely,

Tracy Ellen Davies
Executive Director
Oregon Commission for Women



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The mission of the Audits Division is to “Protect the Public Interest and Improve Oregon Government.” The Oregon Constitution provides that the Secretary of State shall be, by virtue of his office, Auditor of Public Accounts. The Audits Division exists to carry out this duty. The division reports to the elected Secretary of State and is independent of the Executive, Legislative, and Judicial branches of Oregon government. The division audits all state officers, agencies, boards, and commissions and oversees audits and financial reporting for local governments.

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Deputy Director

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This report is intended to promote
the best possible management of public resources.



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