
Secretary of State

State of Oregon

BOARD OF GEOLOGIST EXAMINERS

For the Year Ended June 30, 1998



Audits Division

Contract Auditor: Merina, McCoy & Co., CPAs, PC

Secretary of State

State of Oregon

BOARD OF GEOLOGIST EXAMINERS

For the Year Ended June 30, 1998



Audits Division

OFFICE OF THE
SECRETARY OF STATE
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Auditing for a Better Oregon

The Honorable John Kitzhaber
Governor of Oregon
State Capitol
Salem, Oregon 97310

Board of Geologist Examiners
707 13th Street SE, Suite 275
Salem, Oregon 97301

This report of the Board of Geologist Examiners contains audited financial statements and a report on the board's compliance with laws, regulations, contracts, and grants and on internal control over financial reporting. This audit was performed by Merina, McCoy & Co., CPAs, PC for the Audits Division and covers the year ended June 30, 1998.

OREGON AUDITS DIVISION

John N. Lattimer
Director

Fieldwork Completion Date:
December 23, 1998

State of Oregon
BOARD OF GEOLOGIST EXAMINERS
Financial Statements
For the Year Ended June 30, 1998

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Merina, McCoy & Co., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

Partners
John W. Merina, CPA
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Certified in Oregon and
Washington

INDEPENDENT AUDITORS' REPORT

To:

John Lattimer
Director
Oregon Audits Division
255 Capitol Street NE, Suite 500
Salem, OR 97310

Board of Geologist Examiners
728 Hawthorne Avenue NE
Salem, OR 97301

We have audited the accompanying general purpose financial statements of the Board of Geologist Examiners, as of and for the year ended June 30, 1998, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the Board of Geologist Examiners' management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial statements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about year 2000 issues, requires disclosure of certain matters regarding the year 2000 issue. The Board of Geologist Examiners has included such disclosures in Note 9. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support the Board of Geologist Examiners' disclosures with respect to the year 2000 issue made in Note 9. Further, we do not provide assurance that the Board of remediation Geologist Examiners is or will be year 2000 ready, that the Board of Geologist Examiner's year 2000 remediation efforts will be successful in whole or in part, or that parties with whom the Board of Geologist Examiners does business will be year 2000 ready.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding year 2000 disclosures, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Board of Geologist Examiners as of June 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 1998, on our consideration of the Board of Geologist Examiners internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Board of Geologist Examiners. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.


Merina, McCoy & Co., CPAs, P.C.
West Linn, Oregon
December 23, 1998

GENERAL PURPOSE FINANCIAL STATEMENTS

State of Oregon
BOARD OF GEOLOGIST EXAMINERS
 (A Semi-Independent Agency of the State of Oregon)
 Combined Balance Sheet - All Fund Types and Account Groups
 June 30, 1998

	Governmental Fund	Account Group	Totals (Memorandum Only)
	General Fund	General Fixed Assets	
ASSETS AND OTHER DEBITS			
Assets:			
Cash	\$ 141,844		\$ 141,844
Property and equipment		\$ 4,823	4,823
Total assets and other debits	<u>\$ 141,844</u>	<u>\$ 4,823</u>	<u>\$ 146,667</u>
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 3,991		\$ 3,991
Due to the Board of Examiners for Engineering and land Surveying	23,194		23,194
Total liabilities	<u>27,185</u>		<u>27,185</u>
Fund balances:			
Investment in fixed assets		\$ 4,823	4,823
Unreserved, undesignated	114,659		114,659
Total fund balances	<u>114,659</u>	<u>4,823</u>	<u>119,482</u>
Total liabilities and fund balances	<u>\$ 141,844</u>	<u>\$ 4,823</u>	<u>\$ 146,667</u>

The accompanying notes are an integral part of these financial statements

State of Oregon
BOARD OF GEOLOGIST EXAMINERS
 (A Semi-Independent Agency of the State of Oregon)
 Statement of Revenues, Expenditures, and Changes in Fund Balances
 General Fund
 Year Ended June 30, 1998

	<u>General Fund</u>
Revenues:	
Licenses and fees	\$ 39,648
Interest	2,805
Other income	119
Total revenues	<u>42,572</u>
Expenditures:	
Personal services	356
Services and supplies	<u>56,400</u>
Total expenditures	<u>56,756</u>
Excess (deficiency) of revenues over expenditures	(14,184)
Fund balances:	
Beginning	<u>128,843</u>
Ending	<u>\$ 114,659</u>

The accompanying notes are an integral part of these financial statements

State of Oregon
BOARD OF GEOLOGIST EXAMINERS
 (A Semi-Independent Agency of the State of Oregon)
 Statement of Revenues, Expenditures, and Changes in Fund Balances
 General Fund - Budget and Actual
 Year Ended June 30, 1998

	1997-1999 Budget	1st Year Budget	1st Year Actuals	Variance Favorable (Unfavorable)
Revenues:				
Licenses and fees	\$ 71,220	\$ 35,610	\$ 39,648	\$ 4,038
Interest income			2,805	2,805
Other income			119	119
Total revenues	<u>71,220</u>	<u>35,610</u>	<u>42,572</u>	<u>6,962</u>
Expenditures:				
Personal services	1,775	880	356	524
Services and supplies	134,018	65,016	56,400	8,616
Total expenditures	<u>135,793</u>	<u>65,896</u>	<u>56,756</u>	<u>9,140</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (64,573)</u>	<u>\$ (30,286)</u>	(14,184)	<u>\$ 16,102</u>
Funds balance - beginning			<u>128,843</u>	
Fund balance - ending			<u>\$114,659</u>	

The accompanying notes are an integral part of these financial statements

State of Oregon
BOARD OF GEOLOGIST EXAMINERS
(A Semi-Independent Agency of the State of Oregon)
Notes to Financial Statements
June 30, 1998

(1) Summary of Significant Accounting Policies

A. Reporting Entity

The Board of Geologist Examiners (the Board) is a semi-independent agency of the State of Oregon. The Board operates under Oregon Revised Statutes (ORS) Chapter 672.505-672.991. The board consists of five members appointed by the governor for three-year terms. Four members are registered geologists and the fifth member is a public citizen. The State Geologist is an ex officio member of the Board. The board examines applicants for licenser and imposes disciplinary proceedings against those who violate statutes. The board also makes rules and enforces professional standards for the practice of geology in Oregon.

Pursuant to Oregon Senate Bill 546 adopted in 1997, the Board and four similar agencies were granted semi-independent status. This pilot program sunsets at the end of the June 30, 2001, biennium unless extended by the Legislature.

B. Basis of Presentation

The accompanying financial statements are presented in conformity with Generally Accepted Accounting Principles (GAAP) applicable to state governments. The Board uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The accounts of the Board are organized on the basis of a general fund and one account group. The fund and account group are described as follows:

Governmental Fund Type: General Fund

Governmental funds are used to account for the Board's general activities, including the collection and disbursement of earmarked moneys (general funds), the acquisition or construction of general fixed assets, and the servicing of general long-term debt. The General Fund is the general operating fund of the Board. It is used to account for license fees, civil penalties and interest income. Operating expenditures are recorded in this fund.

State of Oregon
BOARD OF GEOLOGIST EXAMINERS
(A Semi-Independent Agency of the State of Oregon)
Notes to Financial Statements (Continued)
June 30, 1998

(1) Summary of Significant Accounting Policies (continued)

Account Group: General Fixed Assets

The General Fixed Assets Account Group is used to account for the fixed assets acquired and leased through Governmental Fund Types.

Totals - Memorandum Only:

Totals - Memorandum Only is so captioned to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in fund balances in conformity with GAAP.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. All governmental funds are accounted for on the flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues) and decreases (i.e., expenditures) in net current assets.

The Board uses the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Expenditures are recognized under the modified accrual basis of accounting when the related liability is incurred.

D. Budget

The Board is required to adopt budgets on a biennial basis. The Board may adopt or modify a budget only after holding a public hearing and must give notice of budget hearings to all licensees. The budget adopted by the Board of Geologist Examiners included expenditures only. The adopted budget failed to include beginning fund balances, revenues and ending fund balances.

E. Supplies

Supplies are charged as expenditures when purchased.

State of Oregon
BOARD OF GEOLOGIST EXAMINERS
(A Semi-Independent Agency of the State of Oregon)
Notes to Financial Statements (Continued)
June 30, 1998

(1) Summary of Significant Accounting Policies (concluded)

F. Fixed Assets

General fixed assets are not capitalized in the fund used to acquire or construct the asset. Instead, capital acquisitions and construction are reflected as expenditures in the General Fund, and the related assets are reported in the General Fixed Assets Account Group. All purchases of fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Assets in the General Fixed Assets Account Group are not depreciated.

Upon disposal of fixed assets, the cost or estimated cost is removed from the General Fixed Assets Account Group and any proceeds from such disposal is accounted for as a revenue of the General Fund.

G. Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires that management make estimates and assumptions which affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimated.

(2) Nature of the Organization

The Board of Geologist Examiners' objective is to safeguard the health, welfare, and property of Oregonians affected by the geologic fields of ground water, land-use planning, mineral exploration and development, geologic hazards and the further development of the science of geology. The Board has the authority to determine qualifications, examine and register geologists, certify those with engineering specialty, grant reciprocity for comparable requirements in other states, and suspend, revoke or refuse to renew registration or certification and assess civil penalties when warranted.

State of Oregon
BOARD OF GEOLOGIST EXAMINERS
 (A Semi-Independent Agency of the State of Oregon)
 Notes to Financial Statements (Continued)
 June 30, 1998

(3) Deposits and Cash Equivalents

The Board's deposits at year-end are covered only by federal depository insurance. The Federal Deposit Insurance Corporation generally limits insurance to \$100,000. Moneys in excess of this amount were not secured at year end by a certification of participation in the State of Oregon collateral pool as required by Oregon Revised Statute 295.

The Board has adopted the State of Oregon's investment policies which restrict investment types and maturities. The Board's investments, which are shown below, comply with these restrictions. These accounts are classified as cash because of their liquidity.

Investment Type	Amount	Rate	Due
Checking	\$ (3,407)	0.00%	Demand
Savings	\$ 145,251	5.27%	Demand
	\$ 141,844		

(4) Investments

Governmental accounting standards require that the Board's investments be categorized as either (1) insured or registered for which the securities are held by the Board or its agent in the Board's name, (2) uninsured and unregistered for which the securities are held by the broker's or dealer's trust department or agent in the Board's name or (3) uninsured and unregistered for which the securities are held by the broker or dealer, or by its trust department or agent but not in the Board's name. The Board held no securities subject to categorization at June 30, 1998.

(5) Due to Board of Examiners for Engineering and Land Surveying

The Board has contracted with the Oregon Board of Examiners for Engineering and Land Surveying (OBEELS) to provide for mainly all of its general and administrative operating expenses. These include all administrative costs for personnel, including an executive director, occupancy and accounting services only costs unique to the Board and paid for directly. These include Board members reimbursement, travel and examination fees.

At June 30, 1998 the amount owed OBEELS for these services was \$23,194.

State of Oregon
BOARD OF GEOLOGIST EXAMINERS
 (A Semi-Independent Agency of the State of Oregon)
 Notes to Financial Statements (Continued)
 June 30, 1998

(6) Changes in Fixed Assets

The following table records activity in the General Fixed Assets Account Group for fiscal year ended June 30, 1998:

	June 30, 1997	Additions	Deletions	June 30, 1998
Furnishings and equipment	\$ 4,823	\$ 0	\$ 0	\$ 4,823
Total fixed assets	<u>\$ 4,823</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,823</u>

(7) Insurance

Insurance programs are administered for the Board by the Risk Management Division of the Oregon Department of Administrative Services, which provides insurance coverage to all state agencies with a Blanket Honesty and Faithful Performance Bond, General Liability and Vehicle Liability Self-Insurance, and self-insurance property damage program.

The cost of servicing insurance claims and payments is covered by charging an assessment to each State entity based upon its share of services provided in a prior period.

(8) Fund Balance

Reservations of fund balance of General Funds may be established to either (1) satisfy legal covenants that require that a portion of the fund balance be segregated or (2) identify the portion of the fund balance that is appropriated for future expenditures. At June 30, 1998, no fund balance was reserved.

State of Oregon
BOARD OF GEOLOGIST EXAMINERS
(A Semi-Independent Agency of the State of Oregon)
Notes to Financial Statements (Continued)
June 30, 1998

(9) Year 2000 Issue

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the Board's operation as early as any time during fiscal year 1999, the current fiscal year.

The Board of Geologist Examiners has inventoried computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary to conducting the Board's operations. It is unknown as of June 30, 1998 what effects, if any, failing to remediate any such systems, if required, would have upon the Board's operations and financial reporting.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Board is or will be Year 2000 ready, that the Board's remediation efforts will be successful in whole or in part, or that parties with whom the Board's does business will be year 2000 ready.

SUPPLEMENTAL INFORMATION

BOARD OF GEOLOGIST EXAMINERS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Year Ended June 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Licenses and fees:			
Annual renewal fees		\$ 24,770	\$ 24,770
Examination fees		4,370	4,370
License renewals		3,980	3,980
Late payment fees		830	830
Other fees	\$ 35,610	5,698	(29,912)
Total licenses and fees	35,610	39,648	4,038
Other income		119	119
Interest income		2,805	2,805
Total revenues	35,610	42,572	6,962
<u>Personal Services</u>			
Employee payroll			
Board stipend		330	(330)
Payroll taxes		26	(26)
Other	880		880
Total Personal Services	880	356	524

BOARD OF GEOLOGIST EXAMINERS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Year Ended June 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Services and Supplies</u>			
Office supplies		102	(102)
Postage		603	(603)
Present expense		166	(166)
Freight		5	(5)
Printing		295	(295)
Equipment repairs and maintenance		360	(360)
Electricity		428	(428)
Uncategorized expenses		277	(277)
Other office	2,320	235	2,085
State treasurers changes		90	(90)
Auditing		5,856	(5,856)
Other government services	9,660	187	9,473
Examination services		4,675	(4,675)
Rental of examination space		50	(50)
Other examination	4,770	4,200	570
Contract services	35,000	23,194	11,806
Attorney General services	800	499	301
Telecommunications	28	101	(73)
Data processing and services		568	(568)
Rent	2,942	4,096	(1,154)
Travel expenses	1,800	6,485	(4,685)
Dues and subscriptions	4,116	3,250	866
Publicity	1,000	78	922
Training	2,580	600	1,980
	<u>65,016</u>	<u>56,400</u>	<u>8,616</u>
Total Services and Supplies			
Total Expenditures	<u>65,896</u>	<u>56,756</u>	<u>9,140</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (30,286)</u>	<u>(14,184)</u>	<u>\$ 16,102</u>
Fund Balance, beginning		<u>128,843</u>	
Fund Balance, ending		<u>\$ 114,659</u>	

OTHER REPORT



Merina, McCoy & Co., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

Partners
John W. Merina, CPA
Michael E. McCoy, CPA, CVA
Certified in Oregon and
Washington

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To:

John Lattimer
Director
Oregon Audits Division
255 Capitol Street NE, Suite 500
Salem, OR 97310

Board of Geologist Examiners
3218 Pringle Road SE
Salem, OR 97310

We have audited the general purpose financial statements of the Board of Geologist Examiners, as of and for the year ended June 30, 1998, and have issued our report thereon dated December 23, 1998. In our report, our opinion was qualified due to a lack of sufficient audit evidence to support the Board of Geologist Examiner's disclosures with respect to the year 2000 issue. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial statements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

COMPLIANCE

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Board of Geologist Examiner's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do express such an opinion. The results of our tests disclosed the following instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Senate Bill 546 requires a Board to ensure that sufficient collateral secures any amount of funds on deposit that exceed the limits of the Federal Deposit Insurance Corporation in a manner consistent with ORS Chapter 295. For the months of December 1997 to June 1998 certain moneys were on deposit in a financial institution with U. S. Government securities as collateral. Chapter 295 requires a certificate of participation in a collateral pool as security, and does not address the use of U. S. Government securities as an alternative. Prior to December, 1997 the Board's fund were under the custody of the Oregon State Department of Administrative Services.

Senate Bill 546 required the Board to adopt budgets on a biennial basis using classifications of revenues and expenditures required by ORS 291.206(1). The Board adopted as a permanent budget for the biennium ending June 30, 1999, the temporary Governor's budget which included the proper classifications. However, the operating budget filed as the permanent administrative rule with the Secretary of State included expenditures but not revenues.

An annual financial statement of Board revenues and expenditures for the year ended June 30, 1998, was not provided to the Department of Administrative Services within ninety days of the state fiscal year end as required by Senate Bill 546.

Senate Bill 546 requires the Board to follow generally accepted accounting principles and keep financial and statistical information as necessary to completely and accurately disclose the financial condition and financial operations of the Board as may be required by the Secretary of State. Appropriate software has been installed but not properly implemented in a manner that would permit compliance with this section of the Senate Bill.

We considered these instances of noncompliance in forming our opinion on whether the Board of Geologist Examiner's general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated December 23, 1998 on those general-purpose financial statements.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered the Board of Geologist Examiner's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control over financial reporting.

However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Board of Geologist Examiner's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The matters that we consider to be reportable conditions are:

Due to an absence of a sufficient level of control consciousness within the organization, there is no overall internal control design. This deficiency has resulted in a system that fails to provide complete and accurate output consistent with objectives and current needs.

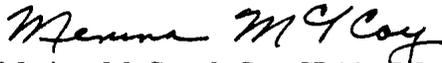
The is no segregation of duties except with regard to cash receipts.

There are no review and approvals of transactions, accounting entries or systems output.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We consider all the reportable conditions described above to be material weaknesses.

We considered these instances of material weaknesses in forming our opinion on whether the Board of Geologist Examiner's general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles. We adjusted the nature, timing and scope of our audit procedures to compensate for these material weaknesses and, accordingly, this report does not affect our report dated December 23, 1998 on those general-purpose financial statements.

This report is intended for the information of the Board of Geologist Examiner's management, the Oregon Secretary of State, Division of Audits, the Governor of the State of Oregon, and the Oregon Legislative Assembly. However, this report is a matter of public record and its distribution is not limited.



Merina, McCoy & Co., CPA's, PC
West Linn, Oregon
December 23, 1998

FACTS ABOUT THE SECRETARY OF STATE AUDITS DIVISION

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.

DIRECTORY OF KEY OFFICIALS

Director

Deputy Director

Deputy Director

John N. Lattimer

Sharron E. Walker, CPA, CFE

Catherine E. Pollino, CGFM



This report, which is a public record, is intended to promote the best possible management of public resources.

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We invite comments on our reports through our Hotline or Internet address.

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Auditing to Protect the Public Interest and Improve Oregon Government