
Secretary of State

State of Oregon

CHILDREN'S TRUST FUND OF OREGON

July 1, 1997 to June 30, 1998



Audits Division

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Audits Division

OFFICE OF THE
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Auditing for a Better Oregon

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Governor of Oregon
State Capitol Building
Salem, Oregon 97310

Ben de Haan, Chairperson
Children's Trust Fund of Oregon
800 NE Oregon Street, Suite 1140
Portland, Oregon 97232-2162

This audit was conducted for the purpose of reporting on the financial statements of the Children's Trust Fund of Oregon as of and for the year ended June 30, 1998. Our opinion on these financial statements is presented in the Financial Section of this report.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

As also required by those standards, we reviewed the Children's Trust Fund's internal control and compliance with applicable laws and regulations. Our report on the results of those reviews is presented in the Audit Results section of this report.

OREGON AUDITS DIVISION

John N. Lattimer
Director

Fieldwork Completion Date:
January 8, 1999

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SUMMARY

BACKGROUND

The Children's Trust Fund of Oregon (CTFO) was established by the Oregon Legislature in 1985 in response to a growing increase of child abuse and neglect incidents. In 1995, the Oregon Legislature created the CTFO as a separate state agency. Previously, the CTFO was administered by the Department of Human Resources and the Commission for Children and Families. The activities of the agency are directed by a 12-member volunteer Board of Trustees appointed by the Governor. The mission of the CTFO is to foster healthy child development and functioning by ending the harm of child abuse and neglect to Oregon's children. CTFO fulfills this mission by funding primary prevention programs in local communities throughout the state of Oregon.

AUDIT PURPOSE

The audit was conducted for the purpose of reporting on the CTFO's financial statements for the year ended June 30, 1998, and on compliance and internal control over financial reporting.

AUDIT RESULTS

Our audit concluded that the CTFO's financial statements for the year ended June 30, 1998, which are included in this report, are fairly presented. Our review and evaluation of internal controls and tests of compliance with applicable laws and regulations disclosed no significant findings.

INTRODUCTION

ORGANIZATION AND FUNCTIONS

The Board of Trustees (Board) of the Children's Trust Fund of Oregon (CTFO) was established in 1985 to contract with private nonprofit or public organizations, agencies or school districts for the establishment of community-based educational and service programs designed to reduce the occurrence of child abuse and neglect. The Board consists of twelve members appointed by the Governor. In 1995, the Legislature granted the Board statutory authority to employ an executive director and any other employees it deemed necessary for the effective conduct of the work under its charge. The newly formed agency operated without a permanent executive director for much of the 1995-1997 biennium. The CTFO is currently operating with 1.5 full-time equivalent positions: an executive director, and a half-time associate director. The agency also uses volunteer and student intern staff.

Programs funded by the CTFO are intended to provide primary child abuse and neglect prevention services. Such programs may include, but are not limited to, (1) community-based educational programs on parenting, prenatal care, perinatal bonding, child development, basic child care, care of children with special needs, coping with family stress and safety education programs for children; and (2) community-based programs relating to crisis care, mutual aid programs to parents, counseling and support groups for potentially abusive parents and their children and early identification of families where the potential for child abuse and neglect exists.

FINANCIAL ACTIVITIES

The CTFO is funded through a variety of public and private funds. Among these are:

- Individual contributions through the state employee and public school charitable fund drives

- Contributions through the Oregon income tax check-off
- Partial proceeds from the sale of the Heirloom Birth Certificates
- A percentage of the Criminal Fine and Assessment Account revenues
- Profits from the Boxing and Wrestling Commission
- Generous contributions from individuals and private business organizations

The agency has two statutorily designated accounts. They are the Children's Trust Fund and the Children's Trust Endowment Fund. All of the funds received from the Criminal Fine and Assessment Account (CFAA) are earmarked to go directly to the Children's Trust Endowment Fund. Receipts from the CFAA distribution pay the agency's administrative costs. Funds received above expenses are required to be maintained in the Trust Endowment Fund until the principal reaches \$5 million, when 80 percent of earned interest will be available to the Board for program grants.

The Children's Trust Fund receives resources from all of the other sources listed above. All of the funds in this account finance child abuse prevention grants. The CTFO distributed \$377,500 to individual programs during 1997-1998 and expects to distribute \$403,500 during 1998-1999.

AUDIT RESULTS

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

We have audited the financial statements of the Children's Trust Fund of Oregon (CTFO), as of and for the year ended June 30, 1998, and have issued our report thereon dated January 8, 1998, which was qualified because insufficient audit evidence exists to support the CTFO's disclosure with respect to the year 2000 issue. Except as discussed in the preceding sentence, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the CTFO's financial statements are free of material misstatement, we performed tests of its compliance with certain provision of laws, regulations, and contracts, 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 not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the CTFO's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. 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 material weaknesses. 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 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. We noted no matters involving internal control over financial reporting and its operation that we consider to be material weakness.

This report is intended solely for the information and use of the Board of Trustees of the Children's Trust Fund of Oregon, the Children's Trust Fund of Oregon's management, the governor of the state of Oregon and the Oregon Legislative Assembly and is not intended to be and should not be used by anyone other than those specified parties.

OREGON AUDITS DIVISION

Sharron E. Walker, CPA, CFE
Deputy Director

January 8, 1999

COMMENDATION

The courtesies and cooperation extended by officials and employees of the Children's Trust Fund of Oregon and the Oregon Department of Administrative Services during the course of this review were commendable and sincerely appreciated.

AUDIT TEAM

Joel Leming, CPA, Audit Administrator
Sarah Edwards
Diane Farris

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying combining balance sheet and individual fund financial statements of the Children's Trust Fund of Oregon, as of and for the year ended June 30, 1998, as listed in the table of contents. These financial statements are the responsibility of the Children's Trust Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards and *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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall 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 Children's Trust Fund has included such disclosures in Note 7. 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. Accordingly, insufficient audit evidence exists to support the Children's Trust Fund's disclosures with respect to the year 2000 issue made in Note 7. Further, we do not provide assurance that the Children's Trust Fund is or will be year 2000 ready, that the Children's

Trust Fund's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Children's Trust Fund 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 financial statements referred to above present fairly, in all material respects, the financial position of the Children's Trust Fund of Oregon at June 30, 1998, and the results of its operations and cash flows for the year then ended in conformity with generally accepted accounting principles.

A report in accordance with *Government Auditing Standards* on the Children's Trust Fund's internal control and its compliance with laws and regulations is separately presented in the AUDIT RESULTS section of this report.

OREGON AUDITS DIVISION

Sharron E. Walker, CPA, CFE
Deputy Director

January 8, 1998

STATE OF OREGON
CHILDREN'S TRUST FUND OF OREGON
COMBINING BALANCE SHEET
 TRUST FUNDS
 JUNE 30, 1998

	Children's Trust Fund	Children's Trust Endowment Fund	Memorandum Only
	Expendable Trust	Nonexpendable Trust	Total
Assets			
Cash and Cash Equivalents	\$ 295,147	\$ 1,947,259	\$ 2,242,406
Interest Receivable	1,314	8,747	10,061
Due From Other Funds	46,582	151,173	197,755
Total Assets	\$ 343,043	\$ 2,107,179	\$ 2,450,222
Liabilities and Fund Balances			
Current Liabilities:			
Accounts Payable	-	\$ 24,344	\$ 24,344
Compensated Absences	-	1,201	1,201
Total Current Liabilities	\$ -	\$ 25,545	\$ 25,545
Long-Term Liabilities:			
Compensated Absences	\$ -	\$ 3,604	\$ 3,604
Total Long-Term Liabilities	\$ -	\$ 3,604	\$ 3,604
Total Liabilities	\$ -	\$ 29,149	\$ 29,149
Fund Balances:			
Reserved for Endowment Fund Principal	\$ -	\$ 2,078,030	\$ 2,078,030
Unreserved, Undesignated	343,043	-	343,043
Total Fund Balance	\$ 343,043	\$ 2,078,030	\$ 2,421,073
Total Liabilities and Fund Balances	\$ 343,043	\$ 2,107,179	\$ 2,450,222

The notes to the financial statements are an integral part of this report.

STATE OF OREGON
CHILDREN'S TRUST FUND OF OREGON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FOR
THE YEAR ENDED JUNE 30, 1998
CHILDREN'S TRUST FUND - EXPENDABLE TRUST FUND

Revenues	
Donations and Contributions	\$ 413,057
	<hr/>
Total Revenues	413,057
Expenditures	
Contract Payments	377,500
	<hr/>
Total Expenditures	377,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	<hr/> 35,557 <hr/>
Other Financing Sources (Uses)	
Interest	11,433
	<hr/>
Total Other Financing Sources (Uses)	11,433
Excess (Deficiency) of Revenues Over (Under) Expenditures	<hr/> \$ 46,990 <hr/>
Fund Balances	
Fund Balance – Beginning	296,053
	<hr/>
Fund Balance – Ending	\$ 343,043
	<hr/> <hr/>

The notes to the financial statements are an integral part of this report.

STATE OF OREGON
CHILDREN'S TRUST FUND OF OREGON
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY FOR THE
YEAR ENDED JUNE 30, 1998
CHILDREN'S TRUST ENDOWMENT FUND - NONEXPENDABLE TRUST FUND

Operating Revenues	
Total Operating Revenues	\$ -
Operating Expenses	
Salaries and Wages	93,307
Services & Supplies	114,768
Total Operating Expenses	<u>208,075</u>
Operating Income (Loss)	<u>(208,075)</u>
Nonoperating Revenues	
Interest	89,099
Total Nonoperating Revenues	<u>89,099</u>
Income Before Operating Transfers	(118,976)
Operating Transfer In	869,572
Net Income (Loss)	<u>\$ 750,596</u>
Fund Equity	
Fund Equity – Beginning	1,327,434
Fund Equity – Ending	<u>\$ 2,078,030</u>

The notes to the financial statements are an integral part of this report.

STATE OF OREGON
CHILDREN'S TRUST FUND OF OREGON
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 1998
CHILDREN'S TRUST ENDOWMENT FUND - NONEXPENDABLE TRUST FUND

Operating (Loss)	\$ (208,075)
Adjustments to Reconcile Operating Income to Net Cash and Cash Equivalents Provided by Operating Activities:	
Changes in Assets and Liabilities:	
Increase in Interest Receivable	(3,582)
Decrease in Due From Other Funds	3,203
Decrease in Accounts Payable	(2,479)
Decrease in Compensated Absences Liability	(1,101)
Total Adjustments	(3,959)
Net Cash Used in Operating Activities	\$ (212,034)
Cash Flows from Noncapital Financing	
Operating Transfers In	869,572
Net Cash Provided in Noncapital Financing Activities	\$ 869,572
Cash Flows from Investing Activities	
Interest on Cash Balances	89,099
Net Cash Provided in Investing Activities	\$ 89,099
Net Increase in Cash and Cash Equivalents	\$ 746,637
Cash Balance – Beginning	\$ 1,200,622
Cash Balance – Ending	\$ 1,947,259

The notes to the financial statements are an integral part of this report.

STATE OF OREGON
CHILDREN'S TRUST FUND OF OREGON
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1998

The accompanying financial statements of the Children's Trust Fund of Oregon have been prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB), the Financial Accounting Standards Board (FASB), and the American Institute of Certified Public Accountants (AICPA). In accordance with GASB Statement No. 20, the Children's Trust Fund of Oregon does not apply FASB pronouncements issued after November 30, 1989, unless GASB amends its pronouncements to specifically adopt FASB pronouncements issued after that date.

1. Summary of Significant Accounting Policies

a. Reporting Entity

The Board of Trustees of the Children's Trust Fund of Oregon (CTFO) is part of the State of Oregon reporting entity and was established as an independent agency by the 1995 Legislature. It is the mission of the CTFO to foster healthy child development and functioning by ending the harm of child abuse and neglect to Oregon's children. The CTFO provides moneys to community-based educational and service programs designed to reduce the occurrence of child abuse and neglect. Previously, the function was located in the Department of Human Resources (1985-93) and the Commission for Children and Families (1993-95). The CTFO operates under the provisions of sections 418.187 through 418.199 and 432.090, 463.370 and 137.303 of the Oregon Revised Statutes (ORS).

The agency has two statutorily designated accounts, the Children's Trust Fund (ORS 418.199) and the Children's Trust Endowment Fund (ORS 418.198). The Children's Trust Fund receives resources from an Oregon personal income tax check-off, workplace fund-raising drives such as the State Employees' Charitable Fund Drive, sales of heirloom birth certificates by the Health Division, profits from the Boxing and Wrestling Commission and various grants, gifts and donations. All moneys in this fund are earmarked to go directly to the individual programs.

Funding for the Children's Trust Endowment Fund is received from a statutorily determined share of Criminal Fine and Assessment Account (CFFA) revenues. Receipts from the CFAA distribution pay the agency's administrative costs. All other moneys in the fund shall be accumulated until the principal in the fund reaches \$5 million. Thereafter, 80 percent of the income generated by the fund investments may be expended as provided in ORS 418.187 to 418.199.

b. Basis of Presentation

The Children's Trust Fund of Oregon is accounted for in two separate Fiduciary funds. The Trust fund is accounted for in an Expendable Trust Fund where both

Notes to the Financial Statements (continued)
June 30, 1998

principal and income may be expended in the course of the fund's designated operation. A Nonexpendable Trust Fund accounts for the transactions, assets, liabilities, and fund equity of the Endowment Fund where the principal must be preserved intact, but the income earned on the principal is available for expenditure for designated purposes.

The accompanying financial statements are presented in conformity with generally accepted accounting principles (GAAP) applicable to state governments as interpreted by the Department of Administrative Services and presented in the Administrative Rules and the Oregon Accounting Manual.

c. Basis of Accounting

Basis of accounting refers to when revenues, expenditures, expenses and transfers, and the related assets and liabilities are recognized in the accounts and reported in the financial statements. All expendable trust funds are accounted for using the current financial resources measurement focus and are maintained on the modified accrual basis of accounting. Under this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e. revenues) and decreases (i.e. expenditures) in net current assets.

Nonexpendable trust funds are accounted for using the flow of economic resources measurement focus and are maintained on the accrual basis of accounting. Under this method, all assets and liabilities associated with the operations of these funds are included on the balance sheet. Revenues are recognized when they are earned and expenses are recognized when liabilities are incurred.

d. Revenue Recognition

Donations and contributions of the Trust Fund are recognized when they are received. They are comprised of monies received from United Way, private donations, income tax check-off donations from the Department of Revenue and automatic payroll deductions made by employees of the State of Oregon, Oregon University Systems and the Oregon Health Sciences University.

Operating Transfers In reported in the Endowment Fund are received from the Department of Revenue's Criminal Fine and Assessment Account.

e. Budgetary Accounting

The State of Oregon's budgets are approved on a biennial basis, where the biennium begins July 1 and ends June 30 of each odd-numbered year. Financial activities are budgeted at the agency, program, component, or element level. The amount of \$1,196,530 was established as the maximum limit for payment of expenses from fees,

Notes to the Financial Statements (continued)
June 30, 1998

moneys or other revenues of the CTFO for the 1997-99 biennium, as approved by the 1997 Legislature in House Bill 5028.

f. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and cash held by the State Treasury in the Oregon Short-Term Fund.

g. Compensated Absences

Employees accrue vacation leave at various accrual rates and may generally be paid for up to a maximum of 250 hours of accrued vacation leave at termination. Accumulated vacation leave that is expected to be paid within 90 days is reported as an expense and a liability of the nonexpendable trust fund. Amounts of accumulated vacation leave that are not expected to be liquidated with current resources are reported as a long-term liability in the nonexpendable trust fund. No liability is recorded for nonvesting, accumulated sick leave. The compensated absences liability is calculated based upon current salary rates. The total liability for the CTFO was \$4,805 at June 30, 1998.

h. Total Column

Total columns on the combining balance sheet are captioned “memorandum only” to indicate that they are presented only for use in financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles.

2. Deposits & Investments

Cash reported on the Balance Sheet consists of cash on deposit with the State Treasurer. All moneys received by the CTFO are deposited with the State Treasurer. Deposits are carried at cost. The book balance of cash on deposit with the State Treasurer at June 30, 1998, was \$295,147 for the Expendable Trust Fund and \$1,947,259 for the Nonexpendable Trust Fund. The bank balance at June 30, 1998, was \$296,625 for the Expendable Trust Fund and \$1,949,101 for the Nonexpendable Trust Fund. The difference between the balances consists primarily of deposits in transit and outstanding checks.

The State Treasurer maintains the Oregon Short-Term Fund (OSTF), a cash and investment pool available for use by state agencies and local governments. The bank balance includes cash held in demand accounts and amounts invested in the OSTF. State Treasurer demand deposit accounts and time certificates of deposit investments of the fund are insured or collateralized for at least 25 percent of the balance in excess of FDIC

Notes to the Financial Statements (continued)
June 30, 1998

coverage, as is required by state statute. Other investment securities in this fund are held by the Treasurer's agent in the name of the State of Oregon.

The CTFO had no investments as of June 30, 1998.

3. Defined Benefit Retirement Plan

CTFO employees participate in the Oregon Public Employee's Retirement System (PERS), a cost-sharing multiple-employer defined benefit retirement plan. All CTFO employees are eligible to participate in the system after completing six months of service. The PERS is administered by the Public Employees Retirement Board under the guidelines of *Oregon Revised Statutes*, Chapter 238. The PERS retirement allowance, payable monthly for life, may be selected from twelve retirement benefit options. Options include survivorship benefits and lump-sum refunds. The basic benefit formula is a percentage (1.67 percent for general employees) of a member's final average salary multiplied by the member's number of years of service. Benefits may also be calculated under either a money match or an annuity-plus-pension computation if the individual was a contributing member before August 21, 1981, if a greater benefit results. All CTFO employees are general employees. PERS also provides death and disability benefits. A copy of the Oregon Public Employees Retirement System annual financial report may be obtained from PERS, PO Box 23700, Tigard, Oregon 97281-3700.

Covered employees are required by state statutes to contribute 6 percent of their salary to the plan. Current law permits employers to pay employee contributions to the Retirement Fund. The CTFO is required by statute to contribute actuarially computed amounts as determined by PERS. Rates are subject to change as a result of subsequent actuarial valuations. Currently the rate is 8.2 percent of each covered employee's salary. The amounts contributed by the CTFO for the years' ended June 30, 1998, 1997 and 1996 were approximately \$9,629, \$3,210 and \$3,766, respectively, and equal to the required contribution for each of the years. No pension liability existed at June 30, 1998, determined in accordance with Statement No. 27 of the Governmental Accounting Standards Board.

4. Unemployment Benefits

State agencies are subject to the Department of Employment Act. State employees who qualify are entitled to benefit payments during periods of unemployment. Each state agency is required to reimburse the Department of Employment for benefit payments made to their former employees. There appears to be no practical method of estimating the amount of future benefit payments that may be made to former employees for wage credits earned prior to June 30, 1998. Consequently, this potential obligation is not included in the accompanying financial statements. There were no reimbursements made by the CTFO for the year ended June 30, 1998.

Notes to the Financial Statements (continued)
June 30, 1998

5. Insurance

Insurance programs are administered for the State of Oregon by the Risk Management Division of the 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 a self-insurance property damage program.

6. Commitments

Programs awarded funds from the Expendable Trust Fund but not disbursed by June 30, 1998:

<u>Number of Programs</u>	<u>Funds Committed</u>
28	\$376,000

7. Year 2000 Readiness Disclosure (UNAUDITED)

The following disclosure is required by the Governmental Accounting Standards Board and is subject to the provisions of the Year 2000 Information and Readiness Disclosure Act, Public Law 105-271.

Oregon is currently addressing year 2000 issues relating to its information technology systems and other electronic equipment. The year 2000 issue refers to the fact that many computer programs use only the last two digits to refer to a year. Therefore, both 1900 and 2000 would be referred to as "00." Business functions that rely upon electronic organization and communication of information may be adversely affected by such systems. Also, the year 2000 problem could affect electronic equipment — such as environmental systems, elevators, and vehicles — containing embedded computer chips that have date recognition features.

The CTFO has inventoried computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary to conduct the CTFO's operations. It is unknown as of June 30, 1998 what effects, if any, failing to remediate any such systems will have upon the CTFO's operations and financial reporting. The financial accounting and reporting function of the CTFO's operations is performed by the Department of Administrative Services (DAS) via an interagency agreement. For disclosure information regarding the DAS's remediation efforts, see note 20 of the Comprehensive Annual Financial Report for the year ended June 30, 1998.

Because of the unprecedented nature of the year 2000 problem, its effects and the success of related correction efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the CTFO is or will be year 2000 ready, or those parties with whom the CTFO does business with will be year 2000 ready.

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



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