
Secretary of State

State of Oregon

CHILDREN'S TRUST FUND OF OREGON

For the Year Ended June 30, 1999



Audits Division

Contract Auditor: Grove, Mueller & Swank, P.C.

Secretary of State

State of Oregon

CHILDREN'S TRUST FUND OF OREGON

For the Year Ended June 30, 1999



Audits Division

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Auditing for a Better Oregon

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Governor of Oregon
State Capitol Building
Salem, Oregon 97310

The Board of Trustees
Children's Trust Fund of Oregon
800 NE Oregon Street, Suite 1140
Portland, Oregon 97232-2162

This report contains the audited financial statements of the Children's Trust Fund of Oregon (CTFO) as of and for the period ended June 30, 1999, and a report on the CTFO's compliance with laws and regulations and on internal control over financial reporting. The audit was performed by Grove, Mueller & Swank, P.C. for the Secretary of State Audits Division.

OREGON AUDITS DIVISION

John N. Lattimer
Director

Fieldwork Completion Date:
December 6, 1999

CHILDREN'S TRUST FUND OF OREGON
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GROVE, MUELLER & SWANK, P.C.
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

INDEPENDENT AUDITORS' REPORT

Board of Trustees
Children's Trust Fund of Oregon
800 N.E. Oregon Street, Suite 1140
Portland, Oregon

Secretary of State
Division of Audits
255 Capitol Street NE
Salem, Oregon

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, 1999, 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.

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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Children's Trust Fund of Oregon as of June 30, 1999, and the results of its operations and cash flows for the year then ended, in conformity with generally accepted accounting principles.

The Year 2000 Issues information on page 10 is not a required part of the basic financial statements, but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the Children's Trust Fund of Oregon is or will become Year 2000 compliant, that the Children's Trust Fund of Oregon's Year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Children's Trust Fund of Oregon does business are or will become Year 2000 compliant. In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 1999 on our consideration of the Children's Trust Fund's internal control over financial reporting and our tests of their compliance with certain provisions of laws, regulations, contracts and grants.

Grove Mueller & Swank, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
December 6, 1999

CHILDREN'S TRUST FUND OF OREGON
FINANCIAL STATEMENTS
Year Ended June 30, 1999

CHILDREN'S TRUST FUND OF OREGON
COMBINING BALANCE SHEET
JUNE 30, 1999

	<i>Children's Trust Fund Expendable Trust</i>	<i>Children's Trust Endowment Fund Nonexpendable Trust</i>	<i>Totals (Memorandum Only)</i>
ASSETS			
Cash and cash equivalents	\$ 313,343	\$ 2,814,521	\$ 3,127,864
Accounts receivable	9,389	-	9,389
Due from other funds	<u>31,537</u>	<u>181,893</u>	<u>213,430</u>
<i>Total Assets</i>	<u>\$ 354,269</u>	<u>\$ 2,996,414</u>	<u>\$ 3,350,683</u>
LIABILITIES AND FUND BALANCES			
Current Liabilities			
Accounts payable	\$ -	\$ 12,510	\$ 12,510
Compensated absences	<u>-</u>	<u>1,050</u>	<u>1,050</u>
<i>Total Current Liabilities</i>	-	13,560	13,560
Long-Term Liabilities			
Compensated absences	<u>-</u>	<u>3,149</u>	<u>3,149</u>
<i>Total Long-Term Liabilities</i>	-	3,149	3,149
<i>Total Liabilities</i>	-	16,709	16,709
Fund Balances			
Reserved for endowment fund			
Principal	-	2,979,705	2,979,705
Unrestricted, undesignated	<u>354,269</u>	<u>-</u>	<u>354,269</u>
<i>Total Fund Balances</i>	<u>354,269</u>	<u>2,979,705</u>	<u>3,333,974</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 354,269</u>	<u>\$ 2,996,414</u>	<u>\$ 3,350,683</u>

*The accompanying notes and independent auditors' report
are an integral part of the financial statements.*

CHILDREN'S TRUST FUND OF OREGON
CHILDREN'S TRUST FUND - EXPENDABLE TRUST
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1999

REVENUES

Donations and contributions	\$ 391,107
<i>Total Revenues</i>	391,107

EXPENDITURES

Contract payments	<u>394,750</u>
<i>Total Expenditures</i>	<u>394,750</u>

Deficiency of revenues under expenditures (3,643)

OTHER FINANCING SOURCES

Interest	<u>14,869</u>
<i>Total Other Financing Sources</i>	<u>14,869</u>

Revenues and other financing sources over expenditures 11,226

FUND BALANCE, Beginning of year 343,043

FUND BALANCE, End of year \$ 354,269

*The accompanying notes and independent auditors' report
are an integral part of the financial statements.*

CHILDREN'S TRUST FUND OF OREGON
CHILDREN'S TRUST ENDOWMENT FUND - NONEXPENDABLE TRUST
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1999

OPERATING REVENUES	\$ <u> </u> -
<i>Total Operating Activities</i>	-
OPERATING EXPENSES	
Salaries and wages	91,701
Services and supplies	<u>131,542</u>
<i>Total Operating Expenses</i>	<u>223,243</u>
OPERATING LOSS	(223,243)
NON-OPERATING REVENUES	
Interest	<u>120,544</u>
<i>Total Non-Operating Revenues</i>	<u>120,544</u>
Income (loss) before operating transfers	(102,699)
Operating Transfer in	<u>1,004,374</u>
NET INCOME	901,675
FUND BALANCE, Beginning of year	<u>2,078,030</u>
FUND BALANCE, End of year	<u>\$ 2,979,705</u>

*The accompanying notes and independent auditors' report
are an integral part of the financial statements.*

CHILDREN'S TRUST FUND OF OREGON
CHILDREN'S TRUST ENDOWMENT FUND - STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 1999

OPERATING LOSS	\$ (223,243)
Adjustments to reconcile operating income to net cash and cash equivalents provided by operating activities	
Changes in assets and liabilities:	
Decrease in interest receivable	8,747
Increase in due from other agencies	(30,720)
Decrease in accounts payable	(11,834)
Decrease in compensated absences liabilities	<u>(606)</u>
<i>Total Adjustments</i>	<u>(34,413)</u>
<i>Net Cash Used in Operating Activities</i>	(257,656)
 CASH FLOWS FROM NONCAPITAL FINANCING	
Operating transfers in	<u>1,004,374</u>
<i>Net Cash Provided by Noncapital Financing Activities</i>	1,004,374
 CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on cash balances	<u>120,544</u>
<i>Net Cash Provided in Investing Activities</i>	<u>120,544</u>
 NET INCREASE IN CASH AND CASH EQUIVALENTS	867,262
CASH BALANCE, Beginning of year	<u>1,947,259</u>
CASH BALANCE, End of year	<u>\$ 2,814,521</u>

The accompanying notes and independent auditors' report are an integral part of the financial statements.

CHILDREN'S TRUST FUND OF OREGON

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1999

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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 (CFAA) 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.

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 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.

CHILDREN'S TRUST FUND OF OREGON
NOTES TO FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 1999

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

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

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.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect reporting amounts of certain assets, liabilities, revenues and expenses as of and for the year ended June 30, 1999.

CHILDREN'S TRUST FUND OF OREGON
NOTES TO FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 1999

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 \$4,199 at June 30, 1999.

Retirement Plan

Substantially all of the CTFO's employees are participants in the State of Oregon Public Employees Retirement System (PERS). Contributions to PERS are made on a current basis as required by the plan and charged to expenditures as funded.

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.

CASH AND 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, 1999, was \$313,343 for the Expendable Trust Fund and \$2,814,521 for the Nonexpendable Trust Fund. The bank balance at June 30, 1999, was \$313,343 for the Expendable Trust Fund and \$2,822,968 for the Nonexpendable Trust Fund. The difference between the balances of the Nonexpendable Trust Fund 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 coverage, as is required by state statute.

The CTFO has no investments as of June 30, 1999.

CHILDREN'S TRUST FUND OF OREGON
NOTES TO FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 1999

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 Agency employees are eligible to participate in the system after completing six months of service. Total payroll was \$71,214 and covered payroll was \$60,978 for the year ended June 30, 1999. 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 1.67 percent 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 a greater benefit results. PERS also provides death and disability benefits. A copy of the Oregon Public Employees Retirement System annual financial report may be obtained from PERS, P.O. Box 23700, Tigard, Oregon 97281-3700.

CTFO picks up the employee contribution (covered employees are required by state statutes to contribute 6.0 percent of their salary to the plan). 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 amount contributed by the Agency for the years ended June 30, 1999, 1998 and 1997, were \$9,034, \$9,629 and \$3,210, respectively, which was equal to the required contribution for each of the years. No pension liability existed at June 30, 1999, determined in accordance with Statement No. 27 of the Governmental Accounting Standards Board.

Ten-year historical trend information showing PERS's progress in accumulating sufficient assets to pay benefits when due is presented in the PERS annual financial report.

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, 1999. 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, 1999.

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.

COMMITMENTS

Program fund award commitments from the Expendable Trust Fund through June 30, 2001 are for 34 programs and \$829,342.

REQUIRED SUPPLEMENTARY INFORMATION

CHILDREN'S TRUST FUND OF OREGON
UNAUDITED
YEAR ENDED JUNE 30, 1999

YEAR 2000 ISSUES

The CTFO is currently addressing year 2000 (Y2K) issues relating to its computer systems and other electronic equipment. The Y2K 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." Computer programs have to be adjusted to recognize the difference between those two years or the program will fail or create errors. Also, some programs may not be able to recognize that 2000 is a leap year. Further, the Y2K issue could affect electronic equipment - such as environmental systems, elevators, and vehicles - containing computer chips that have date recognition features.

The CTFO has identified various computer systems and pieces of electronic equipment that are critical to conducting its operations and that need to be Y2K compliant and is monitoring the Y2K compliance efforts. It is unknown as of June 30, 1999 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 the Comprehensive Annual Financial Report for the year ended June 30, 1999.

The CTFO rents equipment and office space from the Department of Administrative Services under agreement. As of June 30, 1999, the CTFO has not spent any funds in addressing Year 2000 issues, and does not anticipate incurring any additional costs after June 30, 1999.

The CTFO has identified computer systems and electronic equipment groups that are mission-critical (that is, critical to conducting operations) and is subjecting those systems and equipment to the following stages of work to address the Y2K issues.

- Awareness - establishing a budget and a project plan for dealing with the Y2K issue
- Assessment - identifying the systems and components for which Y2K compliance work is needed
- Remediation - making changes to systems and equipment
- Validation / testing - Validating and testing the changes that were made during the remediation stage

The CTFO has completed the awareness and assessment stage for all its mission-critical systems and equipment. The remediation stage is in process for all systems and equipment and all systems and equipment are still subject to the validation / testing stage.

Due to the unprecedented nature of the Y2K issue, its effects and the success of the related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the CTFO is or will be Y2K ready, that the remediation efforts will be successful in whole or in part, or that parties with whom the CTFO does business will be Y2K ready.

INDEPENDENT AUDITORS' 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, 1999, and have issued our report thereon dated December 6, 1999. We conducted our audit in accordance with generally accepted auditing standards and 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 their 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 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 an opinion 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 constitute material weaknesses. A material weakness is a condition in which the design or operation of one or more of the specific 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 combined 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 the internal control over financial reporting that we consider to be material weaknesses.

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


CERTIFIED PUBLIC ACCOUNTANTS

Salem, Oregon
December 6, 1999

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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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