

AUDIT REPORT

Oregon State Board of Parole and Post-Prison Supervision: Change of Director Audit



Bill Bradbury, Secretary of State
Cathy Pollino, Director, Audits Division

Summary

PURPOSE

This audit was conducted in compliance with *Oregon Revised Statute 297.210*, which requires the Secretary of State to perform an audit or review when the executive head of a state agency leaves that position for any reason.

After 14 years of service, Jim Eckland retired on September 30, 2001 as the director of the Oregon State Board of Parole and Post-Prison Supervision.

RESULTS IN BRIEF

Our audit was limited to determining whether appropriate actions to protect state assets were taken upon the former director's separation from the board.

We found that the board took appropriate actions. We did identify other issues that we believed deserved the attention of the board, but did not warrant reporting in the audit report. Those issues were conveyed to the board in Management Letter No. 255-2002-03-01.

Background

The State Board of Parole and Post-Prison Supervision works in partnership with the Department of Corrections and local supervisory authorities to protect the public and reduce the risk of repeat criminal behavior.

The board imposes prison terms and makes release decisions on offenders whose criminal conduct occurred prior to November 1, 1989. Specifically, the board sets conditions of supervision for all offenders being released from prison; imposes sanctions for violations of supervision; and determines whether discharge from parole supervision is compatible with public safety.

The board's decisions are based on applicable laws, victims' interests, public safety and the recognized principles of offender behavioral change.

The full-time board was authorized in 1969 and operates under the authority of *Oregon Revised Statutes*, Chapter 144, and *Oregon Administrative Rules*, Chapter 255.

The board consists of three appointed members, a director and 12 staff members who are responsible for carrying out the day-to-day operations of the board. The governor appoints the members for four-year terms and appoints the chair and vice-chair.

Objectives, Scope and Methodology

This audit was conducted in compliance with *Oregon Revised Statute 297.210*, which requires the Audits Division to perform an audit or review when the executive head of an agency leaves that position for any reason.

Our audit objective was to ensure that appropriate actions were taken to protect state assets when the former director separated from the board. We determined whether his access to computer systems was cancelled upon his departure, assets assigned to him were returned, and recent transactions authorized by him were reasonable and complied with applicable laws and regulations. We also followed up on prior audit findings.

Specifically, our audit included a review of travel claims, payroll, access to assets, access to statewide and agency systems, personal service contracts, severance payments and any internal/external investigations of the former director.

Our audit work included inquiries of board personnel and examination of various policies and documents relating to our audit objectives.

The audit was conducted from January 2002 through February 2002 in accordance with generally accepted government auditing standards.

Audit Results

We found that the board took appropriate actions upon the former director's separation from the board. We did note some issues relating to internal controls that are of lesser significance and did not warrant reporting in an audit report. Accordingly, we conveyed them to the board in Management Letter No. 255-2002-03-01.

Prior Audit Findings

During the current audit, we reviewed the board's efforts to implement prior audit recommendations communicated in our Report No. 97-72, *Board of*

Parole and Post-Prison Supervision Special Review, issued in September 1997.

As recommended in our report and required in the *Oregon Accounting Manual*, the board

implemented procedures to ensure that budget changes, enacted by the Emergency Board, are being recorded in its accounting records.

This report, which is a public record, is intended to promote the best possible management of public resources. Copies may be obtained by mail at Oregon Audits Division, Public Service Building, Salem, Oregon 97310, by phone at 503-986-2255 and 800-336-8218 (hotline), or internet at Audits.Hotline@state.or.us and <http://www.sos.state.or.us/audits/audithp.htm>.

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DEPUTY DIRECTOR: *Mary E. Wenger, CPA*

The courtesies and cooperation extended by the officials and staff of the Oregon State Board of Parole and Post-Prison Supervision were commendable and much appreciated.

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