

Secretary of State **AUDIT REPORT**

Report No. 2002-26 • June 20, 2002

Department of Oregon Board of Licensed Professional Counselors and Therapists: Change of Administrator Audit



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

Summary

PURPOSE

The Audits Division regularly performs an audit or review when the executive head of a state agency leaves that position for any reason.

Carol Fleming was appointed executive officer of the Oregon Board of Licensed Professional Counselors and Therapists (board) on January 1, 1990. When the board became a state agency on July 1, 2001, she was appointed as board administrator, and retired from that position effective January 31, 2002.

RESULTS IN BRIEF

We found some problems relating to internal controls and compliance with certain state rules that were of lesser significance and did not warrant reporting in an audit report. We reported these issues to the board in Management Letter No. 833-2002-06-01, dated June 20, 2002.

Background

The Oregon Board of Licensed Professional Counselors and Therapists (board) was created in 1989. The board was a health-related licensing board established within the Department of Human Services' Health Division until it became an autonomous state agency on July 1, 2001.

The board is responsible for licensing and regulating professional counselors and marriage and family therapists. The board determines professional qualifications; examines and licenses counselors and marriage and family therapists; sets standards for and regulates the practice of licensees and registered interns working toward licensure; sets and enforces continuing education requirements; publishes an annual directory; and investigates alleged violations and complaints against applicants and licensees.

Audit Results

We found that the board took appropriate actions upon the former

administrator's separation from the board. We found no significant instances of noncompliance with laws, rules, or regulations. Additional information regarding issues that we felt warranted the attention of the board, but did not rise to the level of reporting in an audit report, were conveyed to the board in Management Letter No. 833-2002-06-01, dated June 20, 2002.

Objectives, Scope and Methodology

The Audits Division performs an audit or review when the executive head of a state agency leaves that position for any reason.

Our audit objectives were to assure that the board took appropriate actions regarding the former administrator's control and access to state assets, and to ensure that travel and payroll reimbursements were reasonable and complied with appropriate laws and regulations. Specifically, we:

- Determined whether the former administrator's access to state

and board automated systems was terminated upon resignation.

- Determined whether state assets in custody and control of the former administrator were used appropriately and returned to the board upon departure.
- Reviewed the former administrator's travel reimbursement claims to determine whether reimbursements complied with state travel rules, and were authorized, proper, adequately supported, and reasonable.
- Reviewed payroll disbursements to the former administrator and leave accrual records to determine whether payments were appropriate and leave accruals were accurate. We also determined whether the former administrator was properly removed from the board payroll in a timely manner.

We conducted this audit according to generally accepted government auditing standards. We limited our review to the areas specified above.

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: *Charles A. Hibner, CPA*

The courtesies and cooperation extended by the officials and staff of the Board of Licensed Professional Counselors and Therapists were commendable and much appreciated.

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