

Report No. 2006-37

October 13, 2006



Charles A. Hibner, Director, Audits Division

Bill Bradbury, Secretary of State

Secretary of State Audit Report

State of Oregon

State Landscape Architect Board

A Semi-Independent Agency

For the Two Years Ended June 30, 2005

State of Oregon

State Landscape Architect Board

A Semi-Independent Agency

For the Two Years Ended June 30, 2005



Auditing for a Better Oregon

The Honorable Ted Kulongoski
Governor of Oregon
254 State Capitol
Salem, Oregon 97310-4047

Board of Directors
Oregon State Landscape Architect Board
1193 Royvonne Ave. SE, Suite 19
Salem, Oregon 97302

This report presents the results our audit of the State Landscape Architect Board (board), a semi-independent agency of the state of Oregon, for the two years ended June 30, 2005.

As required by auditing standards, we performed the audit to obtain reasonable assurance about whether the financial statements and accompanying notes have been presented fairly by management. Our Independent Auditor's Report and the financial statements for the two years ended June 30, 2005, are included in the Financial Section of this report. We concluded that the financial statements are fairly presented in accordance with accounting principles generally accepted in the United States of America.

Auditing standards also require us to review the board's internal control over financial reporting and on compliance and other matters. Our report on the results of those reviews is included in the Other Reports section of this report. We noted no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we did identify a reportable condition in internal control over financial reporting that we consider to be a material weakness.

We appreciated the cooperation and assistance of the board's management and staff during the course of our audit.

OREGON AUDITS DIVISION

Charles A. Hibner, CPA
Director

T A B L E O F C O N T E N T S

	<u>Page</u>
FINANCIAL SECTION	
INDEPENDENT AUDITOR’S REPORT	2
BASIC FINANCIAL STATEMENTS	
Department-Wide Financial Statements	
Statement of Net Assets	4
Statement of Activities.....	5
Fund Financial Statements	
Balance Sheet – Special Revenue Fund.....	6
Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Fund	7
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	8
Notes to the Financial Statements.....	9
OTHER REPORTS	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters	16
Audit Finding and Recommendation.....	18

FINANCIAL SECTION



Auditing for a Better Oregon

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INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying basic financial statements of the governmental activities and the special revenue fund of the Oregon State Landscape Architect Board (board), a semi-independent agency of the state of Oregon, as of and for the two years ended June 30, 2005, as listed in the table of contents. These financial statements are the responsibility of the board's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits 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 financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the board's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, 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 opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the board, as of June 30, 2005, and the changes in financial position and the budgetary comparison for the two years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 4, 2006 on our consideration of the board's internal control over financial reporting

and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit. That report is separately presented in the Other Reports section as listed in the table of contents.

OREGON AUDITS DIVISION

A handwritten signature in black ink, appearing to read "Bill Bradbury". The signature is fluid and cursive, with a long, sweeping tail on the final letter.

Bill Bradbury
Secretary of State

October 4, 2006

OREGON STATE LANDSCAPE ARCHITECT BOARD
(A Semi-Independent Agency of the State of Oregon)
STATEMENT OF NET ASSETS
JUNE 30, 2005

	<u>Governmental Activities</u>
ASSETS:	
Cash	\$ <u>49,218</u>
Total Assets	<u>49,218</u>
LIABILITIES:	
Accounts Payable	38,923
Loan Liability	<u>8,166</u>
Total Liabilities	<u>47,089</u>
NET ASSETS:	
Unrestricted	<u>2,129</u>
Total Net Assets	<u><u>\$ 2,129</u></u>

The accompanying notes are an integral part of these financial statements

OREGON STATE LANDSCAPE ARCHITECT BOARD
 (A Semi-Independent Agency of the State of Oregon)
 STATEMENT OF ACTIVITIES
 FOR THE TWO YEARS ENDED JUNE 30, 2005

	<u>Governmental Activities</u>
Expenses:	
Licensing:	
Personal Services	\$ 83,827
Services and Supplies	109,918
Loss Due to Fraud	<u>44,466</u>
Total Expenses	<u>238,211</u>
Program Revenues:	
Charges for Services	<u>231,639</u>
Total Revenues	<u>231,639</u>
Change in Net Assets	(6,572)
Beginning Net Assets – July 1, 2003	<u>8,701</u>
Ending Net Assets – June 30, 2005	<u>\$ 2,129</u>

The accompanying notes are an integral part of these financial statements

OREGON STATE LANDSCAPE ARCHITECT BOARD
(A Semi-Independent Agency of the State of Oregon)
BALANCE SHEET – SPECIAL REVENUE FUND
JUNE 30, 2005

ASSETS:

Cash \$ 49,218

Total Assets \$ 49,218

LIABILITIES AND FUND BALANCE:

Liabilities

Accounts Payable \$ 38,923

Loan Liability 8,166

Total Liabilities 47,089

Fund Balances

Unreserved 2,129

Total Fund Balances 2,129

Total Liabilities and Fund Balances \$ 49,218

The accompanying notes are an integral part of these financial statements

OREGON STATE LANDSCAPE ARCHITECT BOARD
 (A Semi-Independent Agency of the State of Oregon)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 SPECIAL REVENUE FUND
 FOR THE TWO YEARS ENDED JUNE 30, 2005

Revenues:	
Licenses and Fees	\$ <u>231,639</u>
Total Revenues	<u>231,639</u>
Expenditures:	
Current:	
Licensing:	
Personal Services	83,827
Services and Supplies	109,918
Loss Due to Fraud	<u>44,466</u>
Total Expenditures	<u>238,211</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,572)
Beginning Fund Balance – July 1, 2003	<u>8,701</u>
Ending Fund Balance – June 30, 2005	<u><u>\$ 2,129</u></u>

The accompanying notes are an integral part of these financial statements

OREGON STATE LANDSCAPE ARCHITECT BOARD
(A Semi-Independent Agency of the State of Oregon)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE TWO YEARS ENDED JUNE 30, 2005

	Original & Final Budget	<u>Special Revenue Fund</u> Actual	Variance Positive (Negative)
Revenues:			
Licenses and Fees	\$ 267,500	\$ 231,639	\$ (35,861)
Total Revenues	<u>267,500</u>	<u>231,639</u>	<u>(35,861)</u>
Expenditures:			
Licensing	258,250	193,745	64,505
Loss due to Fraud	<u>-</u>	<u>44,466</u>	<u>(44,466)</u>
Total Expenditures	<u>258,250</u>	<u>238,211</u>	<u>20,039</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>9,250</u>	<u>(6,572)</u>	<u>(15,822)</u>
Fund Balance Beginning – July 1, 2003	<u>8,701</u>	<u>8,701</u>	<u>0</u>
Fund Balance Ending – June 30, 2005	<u>\$ 17,951</u>	<u>\$ 2,129</u>	<u>\$ (15,822)</u>

The accompanying notes are an integral part of these financial statements

**Oregon State Landscape Architect Board
Notes to the Financial Statements
For the Two Years Ended June 30, 2005**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

According to ORS 182.454, the Oregon State Landscape Architect Board (board) is a semi-independent agency of the State of Oregon. The board operates under Oregon Revised Statutes (ORS) Chapter 671.310 to 671.459, 671.992 and 671.995 and implements these statutes through the Oregon Administrative Rules (OAR) Chapter 804. The board was granted initial semi-independent status by the Legislature in 1997, and pursuant to Oregon Senate Bill 1127 of the 1999 Legislative Session, additional revisions to the statute occurred. Certain ORS chapters do not apply to the board, except as otherwise provided by law. The board is subject to all other statutes governing a state agency that do not conflict with ORS 182.456 to 182.472.

The board is required to submit a report to the Governor, the President of the Senate, the Speaker of the House of Representatives and the Legislative Fiscal Officer, no later than January 1 of each even-numbered year. The report must include the board's latest financial audit and a copy of the actual and adopted budget documents for the prior biennium. The Legislative Fiscal Officer will review the report and submit a statement of findings and conclusions to the Joint Legislative Audit Committee.

Per ORS 671.459, the board consists of seven members appointed by the Governor to a term of four years. Four members are registered Landscape Architects and the remaining three are public members.

The board regulates the practice of landscape architecture by conducting examinations to qualified applicants; issuing certificates to those who qualify for registration; and disciplining those who violate the law. The board is concerned with providing safeguards in the practice of landscape architecture as it relates to engineering, architecture, ground water, land use planning, landscape hazards, and the further development of the practice of landscape architecture (ORS 671.312).

B. Basis of Presentation and Basis of Accounting

The accompanying financial statements are presented in conformity with accounting principles generally accepted in the United States of America (GAAP) applicable to government entities. The accounts of the board are organized in a special revenue fund that is used to account for the board's activities. Operating revenues are received from annual registration fees for landscape architects; biennial registration

Oregon State Landscape Architect Board
Notes to the Financial Statements (continued)
For the Two Years Ended June 30, 2005

fees for landscape architect businesses; application fees for exams and registration; and interest income. Civil penalties could also be a source of income.

The government-wide financial statements, which are the statement of net assets and the statement of activities, display information about the board as a whole. These statements include all the financial activities of the board. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, except license fees, which are recognized when received, and expenses are recorded when a liability is incurred, regardless of the timing of cash flows.

The governmental fund financial statements, which are the balance sheet and the statement of revenues, expenditures and changes in fund balance, are reported using the current resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible with the current period or soon enough thereafter to pay liabilities in the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. All funds of the board 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 (ie., revenues) and decreases (ie., expenditures) in net current assets

C. Budget

The board is required to adopt budgets on a biennial basis through the Public Hearing process. The board may adopt or modify a budget only after holding a public hearing. All registrants must be given notice of budget hearings.

Because the budget adopted by board is not enacted into law by the legislature, the board's budget is considered a non-appropriated budget. Modifications to the budget are also not subject to review by the legislature or the Emergency Board.

The budgetary statements are presented using a basis of accounting that is consistent with generally accepted accounting principles.

D. Supplies

Supplies are charged as expenditures when purchased.

Oregon State Landscape Architect Board
Notes to the Financial Statements (continued)
For the Two Years Ended June 30, 2005

E. Compensated Absences

Sick leave is earned at the rate of eight hours per month with no maximum limit. Accumulated sick leave at June 30, 2005 can be used in case of an employee's extended illness or injury. When the employee retires, any sick leave accrual terminates and no compensation is made for such hours. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

Vacation time is earned, subject to a maximum accumulation of 250 to 350 hours depending on an employee's classification. The monthly rate ranges from 8.0 to 17.34, depending on employee classification and length of service. The time off is vested when earned and recorded as an expenditure.

F. Equipment

Equipment with a cost of more than \$5,000 is depreciated over its useful life. Currently, the Board has no equipment with a cost basis greater than \$5,000.

G. Licensee Fees

The board receives fees from the applications for the renewal of licenses as well as for new licenses. In either case, the fees received are not recorded until payment is received for each respective application.

II. CASH

At June 30, 2005 the board's bank deposit balance was \$50,162. The book balance was \$49,218. The board's bank deposits are held in the board's name and are covered by Federal Depository Insurance Corporation (FDIC) up to the amount of \$100,000. The bank balance did not exceed the insured amount at any time during the last two years.

III. PENSION PLAN

The board participates in the Oregon Public Employees Retirement System (PERS), a cost sharing-multiple employer defined benefit pension plan from July 1, 2003 through November 30, 2004. From December 1, 2004 through June 30, 2005, the board contracted out for the administration of the board, therefore no PERS payments were required from the board or made. Any board employee is eligible to participate in the system after completing six months of service.

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 several retirement benefit options. Options include survivorship benefits and lump sum refunds.

Oregon State Landscape Architect Board
Notes to the Financial Statements (continued)
For the Two Years Ended June 30, 2005

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.

The contribution requirements of the board are established or may be amended by PERS Retirement Board while the employee member's rate is set by statute, ORS 238. The board pays the employee contribution of 6% of covered payroll. The board is required by statute to contribute actuarially compute amounts as determined by PERB. Rates are subject to change as a result of subsequent actuarial valuations. Currently, the rate is 4.71 percent of each covered employee's salary. The amounts contributed by the board for the years ending June 30, 2005, 2004 and 2003 were \$363, \$787 and \$5,415, respectively, equal to the required contributions each year.

The 2003 Oregon Legislature created the Oregon Public Service Retirement Plan (OPSRP). Public employees hired on or after August 29, 2003 become part of OPSRP, unless membership was previously established in the Oregon Public Employee's Retirement System (PERS). OPSRP is a hybrid (defined contribution/defined benefit) pension plan with two components: the Pension Program (defined benefit) and the Individual Account Program (defined contribution). Beginning January 1, 2004, PERS member contributions will go into the Individual Account Program (IAP) portion of OPSRP. PERS members retain their existing PERS accounts, but any future member contributions will be deposited in the member's IAP account, not into the member's PERS account. Board contributions into the IAP account for the fiscal years ending June 30, 2005 and 2004 were \$0 and \$1,230, respectively.

IV. LEASE COMMITMENTS

The board leases its building space. Lease expense for the two years ended June 30, 2005 was \$7,106.

The board's building lease is scheduled to expire December 31, 2007. Future minimum lease payments for fiscal years 2006, 2007 and 2008 are \$3,648, \$3,704 and \$1,852, respectively.

V. SHORT TERM DEBT

The board entered into the following short-term loans during the two years ended June 30, 2005. The board received loans from U.S. Bank, one of its board members and the Oregon Board of Optometry. The purpose of the loans was to cover cash flow shortages until license fees were received sufficient to fund operations.

Oregon State Landscape Architect Board
Notes to the Financial Statements (continued)
For the Two Years Ended June 30, 2005

Short-term loan activity for the two years ended June 30, 2005 was as follows:

Loans	Beginning Balance	Draws	Repayments	Ending Balance
US Bank	\$ 0	\$ 30,000	\$ (30,000)	\$ 0
Board Member	0	8,166	0	8,166
Board of Optometry	0	10,000	(10,000)	0

VI. INSURANCE

The Risk Management Division (RMD) 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, administers insurance programs for the board.

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

VII. RELATED PARTY TRANSACTIONS

The board received a loan from a board member to cover the payroll liability that was incurred when the former board administrator received a final payroll check and the bank had insufficient funds to reimburse the payroll company. The interest rate in relation to the loan was 3%. The \$8,166 loan was received on January 11, 2005. As of June 30, 2005, the amount owed was \$8,166 plus related interest. This loan was paid in full with \$142.87 of interest on July 12, 2005.

VIII. SIGNIFICANT EFFECT OF SUBSEQUENT EVENTS

In April 2006 a former board employee was arrested following a guilty plea on multiple counts including official misconduct, theft and forgery. In addition, the former employee was ordered to pay restitution of \$135,365.27 to the board.

The board is insured against employee theft through the Department of Administrative Services (DAS). Based on conclusions of the Secretary of State's audit report (2006-13), the board was eligible to recover funds and subsequently received a reimbursement check in the amount of \$132,559.67 on June 2, 2006.

OTHER REPORTS



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

We have audited the financial statements of the Oregon State Landscape Architect Board (board), as of and for the two years ended June 30, 2005, and have issued our report thereon dated October 4, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the board'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. However, we noted a matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. 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's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying finding.

A material weakness is a reportable 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 caused by error or fraud 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe that the reportable condition described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the board and board 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 these specified parties.

OREGON AUDITS DIVISION

A handwritten signature in black ink, appearing to read "Bill Bradbury". The signature is fluid and cursive, with a long, sweeping tail on the final letter.

Bill Bradbury
Secretary of State

October 4, 2006

Audit Finding and Recommendation

Inadequate Control Environment

As part of our audit, we reviewed the Oregon State Landscape Architect Board's (board) progress in implementing recommendations presented in the Oregon Audits Division Administrator Investigation audit report (report number 2006-13). The investigation revealed that the former administrator misappropriated board funds from January 1999 through December 2004. As of May 2006, we found the board has fully implemented all recommendations, except for the recommendation to complete monthly bank reconciliations. At that time, the board had not performed a complete reconciliation between cash reported in the board's accounting records and cash residing in the board's bank accounts.

During the audit period the board's internal controls did not adequately reduce the risk that misstatements would occur and not be detected within a timely period. For example, we identified several accounting errors that required account adjustments totaling over \$159,000. These errors would have resulted in materially misstated financial statements if left uncorrected.

The board is responsible for adopting accounting policies in accordance with generally accepted accounting principles and establishing and maintaining effective internal controls. A key internal control is management's consideration of the technical skills required for particular job duties and how those skills translate into requisite knowledge and experience. During the audit period, the board assigned the administrator the responsibility to enter all transactions into the accounting system. However, the administrator did not receive adequate training to correctly fulfill this responsibility.

We recommend the board implement one or more of the following:

- Provide training to staff to ensure staff possesses sufficient knowledge and skills necessary to enter financial transactions into the accounting system correctly;
- Hire a staff person with experience and training in bookkeeping; or
- Outsource the board's bookkeeping function with a qualified company.

Agency Response

The financial audit here reported has relied on information presented in Fraud Audit Report No. 2006-13. The fraud audit found numerous weaknesses with OSLAB's financial procedures. The Board has worked diligently since December 1, 2004, to correct financial procedures reported in No. 2006-13. The weaknesses were discovered following a change in administration of the Board effective November 30, 2004.

After December 1, 2004, many unsuccessful attempts were made to locate bank statements from this audit period. When bank statements were finally acquired late in the spring of 2005, staffing and funding were not sufficient to implement updating of incomplete bookkeeping work and reconciling the year's bank statements.

When funding became available, the reconciliation of the 2003-05 bank statements was outsourced so that all outstanding transactions could be documented in the QuickBooks program. At the completion of this reconciliation, the Secretary of State Audits Division was able to complete their financial audit. Because of the corrections to accounting errors, the financial statement could be stated correctly.

The board has now fully implemented all recommendations as presented in Fraud Audit Report No. 2006-13 referenced in the “Reportable Conditions” of the financial audit as follows:

- Printed bank statements and all accompanying paperwork are reviewed and signed by a member of the Board on a monthly basis.
- The Board opened a new account at Pioneer Trust Bank on April 21, 2005. All monthly statements for this account have been reconciled in a timely fashion by administrative staff. The US Bank account was closed out on November 18, 2005. Subsequently, all bank statements from the US Bank account were reconciled by an outside contracted party for purposes of finalizing the financial figures in this report.
- The Board Member who signs checks continues to be provided with the supporting documentation for each check. In addition, that board member is also physically reviewing each canceled check to ensure it was appropriately issued and signed. The Board member is also reviewing the bank statement on a monthly basis.
- The Board Administrator is now a contracted position so no monthly time sheet is prepared for OSLAB. However, the Administrator's timesheet is signed monthly by the Board Chair of the contracting Board of Geologist Examiners. The Administrator's approved time sheet is faxed to the Chair of OSLAB for purposes of fulfilling this recommendation.
- The elected Board Treasurer, or any other member of the Board, will make unannounced visits or phone calls for purposes of reviewing the administrative and fiscal activities of the board. Such visits will be reported at the subsequent Board meeting.
- The Board hired a QuickBooks expert to provide assistance with bookkeeping entries. Staff will contact this person on an as needed basis to assure ongoing entries are correctly posted. Current staff has both accounting and QuickBooks background. As additional training opportunities are identified, staff will attend as budget allows.

ABOUT THE SECRETARY OF STATE AUDITS DIVISION

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	Charles A. Hibner, CPA
Deputy Director	William K. Garber, MPA, CGFM
Deputy Director	Mary E. Wenger, CPA

Audit Team

Ryan Dempster, CPA, CFE, Audit Manager
Raul Valdivia, CPA, CFE
Brandon Weber

This report, a public record, is intended to promote the best possible management of public resources. Copies may be obtained from:

internet: <http://www.sos.state.or.us/audits/index.html>

phone: 503-986-2255

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Salem, OR 97310

The courtesies and cooperation extended by officials and employees of the Oregon State Landscape Architect Board during the course of this audit were commendable and sincerely appreciated.

Auditing to Protect the Public Interest and Improve Oregon Government