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*Auditing for a Better Oregon*

December 16, 2004

Bob Jester, Director  
Oregon Youth Authority  
530 Center Street NE, Suite 200  
Salem, OR 97301

Dear Mr. Jester:

We have completed a change of director review of the Oregon Youth Authority's former director, Karen Brazeau, who resigned effective February 26, 2004. The review 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 a state agency leaves that position for any reason.

Our objective was to ensure that appropriate actions were taken to protect state assets when the former director resigned from her position. We reviewed representations from management and determined that assets assigned to the former director were returned and that her access to state and automated systems was terminated. In addition, we reviewed travel and other reimbursements submitted by her during her last three months of employment and determined that these claims complied with applicable laws and regulations. We also examined the former director's recent payroll disbursements and leave accruals, which appear to be appropriate and accurate. Finally, we reviewed personal service contracts signed by her in the last three months of employment and determined that these appeared to be in compliance with selected laws and regulations.

Based on our limited review, we found that the Oregon Youth Authority took appropriate action to protect state assets upon the former director's separation from the agency.

Should you have any questions concerning these issues, feel free to contact David Moon or me at (503) 986-2255.

Sincerely,  
OREGON AUDITS DIVISION

Jason M. Stanley, CPA, CFE  
Audit Manager

JMS:brk

cc: David Clouse, Internal Auditor  
Laurie Warner, Acting Director, Department of Administrative Services

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Management Letter No. 415-2004-12-01