



Auditing for a Better Oregon

January 6, 2005

Ron Ruecker, Superintendent
Oregon State Police
400 Public Service Building
Salem, Oregon 97310

Dear Superintendent Ruecker:

The statewide single audit that included selected financial accounts at Oregon State Police for the year ended June 30, 2004, has been completed.

This statewide single audit work is not a comprehensive audit of your agency. Instead, this audit permits us to give an opinion on the statewide financial statements contained in the State of Oregon's *Comprehensive Annual Financial Report* and to report on internal control and the state's compliance with laws and regulations. Regular audits of the Oregon State Police will continue on a periodic basis.

The following Oregon State Police accounts and transactions were audited to determine their fair presentation in accordance with generally accepted accounting principles in relation to the statewide financial statements.

<u>SFMA Account</u>	<u>Description</u>	<u>Audit Amount</u>
<u>General Fund</u>		
3111	Regular Employees	\$36,110,549
3210	Public Employees Retirement Contribution	5,325,751
3263	Medical, Dental, Life Insurance	4,742,654

Based on our audit, we did not identify any reportable conditions related to the accounts audited.

Management Letter No. 257-2005-01-01

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Should you have any questions, feel free to contact Ryan Dempster or me at (503) 986-2255.

Sincerely,
OREGON AUDITS DIVISION

Jason M. Stanley, CPA, CFE
Audit Manager

JMS:brk

cc: Linda Kosmoski, OSP Payroll Manager
Laurie Warner, Acting Director, Department of Administrative Services