



Auditing for a Better Oregon

May 27, 2005

Ron Ruecker, Superintendent
Oregon State Police
255 Capitol Street NE, 4th Floor
Salem, Oregon 97301

Dear Mr. Ruecker:

The Audits Division has completed the constitutionally mandated audit of agencies that had Measure 66 expenditures for the 2001-03 biennium. The purpose of our audit was to determine the following: (1) whether agencies receiving Measure 66 funds spent them as the constitution intended and reported expenditures accurately for the 2001-03 biennium; and (2) whether agencies have established performance measures and are gathering the necessary Measure 66 data relevant to those performance measures. As it relates to the second objective, please refer to audit report No. 2005-17 for the results of our audit.

We found that the Oregon State Police (department) expended its Measure 66 funds for the 2001-03 biennium in compliance with laws and regulations. While expenditures were in compliance with laws and regulations, we noted the following information that we wanted to share with department management:

- All officers within the department are required to complete bi-monthly activity sheets. These sheets are used to record time spent on various activities, including details as to number of contacts and number of individuals not in compliance with fish and wildlife and habitat protection laws and regulations. The data on these sheets is entered into the department's computer system. Reports are then generated from this system and are used by management for staffing purposes and to track performance measures. When asked in April 2004, department management stated that they had not retained the bi-monthly activity sheets prior to January 2002. We therefore were unable to determine if the Bros Lund Compliance reports are accurate prior to January 2002. We did review bi-monthly activity sheets available for 55 officers in the department's Fish and Wildlife Division. Of the activity sheets reviewed, approximately 6 percent contained mathematical errors and almost 4 percent had no evidence of supervisory review. As a result, some of the information in the system is not accurate. **We recommend** that management maintain the monthly activity sheets for longer than one year and make sure an adequate process is in place to ensure that accurate information is entered into the system.

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- The department received Measure 66 money to provide enforcement of fish and wildlife and habitat protection laws and regulations. Toward the end of the 2001-03 biennium, the department transferred expenditures originally charged to other funds and general funds into Measure 66 lottery funds as capital (\$1,739) and operating (\$32,606) expenditures. The supporting documentation included information to record the transfer, but did not include a list of specific expenditures being transferred. Through additional analysis, we were able to determine the expenditures were allowable Measure 66 expenditures. For future transactions, **we recommend** the department identify specifically which expenditures are being transferred.

Should you have any questions, please contact me at (503) 986-2349.

Sincerely,
OREGON AUDITS DIVISION

Kelly L. Olson, CPA
Audit Manager

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enclosures

cc: Major Dan Durbin, Operations Bureau
Captain Bruce Carne, Fish and Wildlife Division
Lieutenant Dave Cleary, Fish and Wildlife Division
Laurie Warner, Acting Director, Department of Administrative Services