



---

*Auditing for a Better Oregon*

May 18, 2005

Mickey Lansing, Executive Director  
Oregon Commission on Children and Families  
530 Center Street NE, Suite 405  
Salem, OR 97301

Dear Ms. Lansing:

We have completed a cash disbursements audit of the Oregon Commission on Children and Families for the period of July 1, 2004 through December 31, 2004. We conducted the audit in accordance with generally accepted government auditing standards.

The objective of the audit was to review internal controls over cash disbursements and conclude on whether they were properly designed and functioning properly. In performing this audit, we interviewed appropriate agency staff and examined supporting documentation for select accounts. Based on the results of our audit work, controls were properly designed and placed in operation.

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

Sincerely,  
OREGON AUDITS DIVISION

Kelly L. Olson, CPA  
Audit Manager

cc: Samuel D. Henry, Chair  
Laurie Warner, Acting Director, Department of Administrative Services

---

Management Letter No. 423-2005-05-01