



---

*Auditing for a Better Oregon*

May 26, 2005

Tim Wood, Director  
Oregon Parks and Recreation Department  
725 Summer NE, Suite C  
Salem, OR 97301

Dear Mr. Wood:

We have completed a change of director review of the Oregon Parks and Recreation Department's former director, Michael Carrier, who resigned effective August 31, 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 appropriate actions were taken to protect state assets when the former director resigned from his position. To meet the objective, we reviewed representations from management and determined state assets assigned to the former director were returned and access to state information systems was revoked. In addition, we reviewed documentation related to payroll, contracts, and travel reimbursements. Except as noted below, we found that the department took appropriate actions to protect state assets following the resignation of the former director.

- We reviewed three travel reimbursements submitted by the former director during his last three months of employment with the department. We identified two travel claims that did not include the purpose related to the travel, and another travel claim that was not approved by the person with delegated authority to approve the director's travel claims. The *Oregon Accounting Manual* (OAM) requires the purpose associated with travel claims be documented.
- The OAM states, "When vehicle travel is justified, a state owned vehicle will be used unless travel in a private vehicle is more practical because of cost, efficiency or work requirements." Further, department policy requires the use of state vehicles unless personal vehicle use is justified and documented in writing. The department maintains motor pool vehicles at headquarters for business travel. During the three-month period under review, we estimate, the department could have saved approximately \$295 had the former director used a state vehicle assigned to the department rather than receiving personal mileage reimbursement.

---

Management Letter No. 634-2005-05-01

**We recommend** department management:

- Clearly document the purpose associated with all travel claims, and that only persons with delegated authority review and approve the director's travel claims; and
- Require staff to use state-owned vehicles for in-state travel or document justification for use of personal vehicles.

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

Sincerely,  
OREGON AUDITS DIVISION

Ryan K. Dempster, CPA, CFE  
Audit Manager

RKD:bk

cc: Kyleen Stone, Financial Services Division Manager  
Polly Parker, Internal Auditor  
Laurie Warner, Acting Director, Department of Administrative Services