



Auditing for a Better Oregon

May 27, 2005

Tom Byler, Director
Oregon Watershed Enhancement Board
775 Summer Street NE, Suite 360
Salem, Oregon 97301-1290

Dear Mr. Byler:

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.

We found that the Oregon Watershed Enhancement Board expended its Measure 66 funds, for the 2001-03 biennium, in compliance with laws and regulations. Please refer to audit report No. 2005-17 for the results of our audit related to performance measures.

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: Ken Bierly, Deputy Director
Cindy Kraai, Fiscal Manager
Laurie Warner, Acting Director, Department of Administrative Services

Management Letter No. 691-2005-05-01