



Auditing for a Better Oregon

January 20, 2006

Bob Jester, Director
Oregon Youth Authority
530 Center St. NE, Suite 200
Salem, Oregon 97301

Dear Mr. Jester:

The statewide single audit that included selected financial accounts at the Oregon Youth Authority (department) for the year ended June 30, 2005, has been completed.

This statewide single audit work is not a comprehensive audit of your department. 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 department will continue on a periodic basis.

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

SFMA Account Description

GAAP Fund 0001 (General Fund)

3111	Regular Employees	\$ 37,251,927
3210	PERS Contribution	4,155,935
3221	Social Security Taxes	3,070,017
3263	Medical, Dental, Life Insurance	4,036,357
3264	Medical, Dental, Life Insurance – Agency Subsidy	3,602,854

GAAP Fund 1103 (Community Protection Fund)

3111	Regular Employees	\$ 1,686,499
3210	PERS Contribution	173,067
3221	Social Security Taxes	124,262
3263	Medical, Dental, Life Insurance	1,596,798
3264	Medical, Dental, Life Insurance – Agency Subsidy	139,918

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GAAP Fund 8500 (Government-Wide Reporting Fund)

0852	Buildings and Building Improvements	\$ 57,903,604
3111	Regular Employees	(106,423)
3210	PERS Contribution	(31,718)
3221	Social Security Taxes	(22,422)
3263	Medical, Dental, Life Insurance	(25,039)
3264	Medical, Dental, Life Insurance – Agency Subsidy	(19,033)

Based on our audit, we did not identify any reportable conditions related to the accounts audited. Should you have any questions, please contact Geoff Hill or me at (503) 986-2255.

Sincerely,
OREGON AUDITS DIVISION

Kelly L. Olson, CPA
Audit Manager

KLO:bk

cc: Karen Olson, Business Services Assistant Director
Melanie Tozier, Accounting Manager
Lindsay Ball, Director, Department of Administrative Services