

Office of the Secretary of State
Bill Bradbury
Secretary of State

Jean Straight
Deputy Secretary of State



Audits Division
Charles A. Hibner, CPA
Director

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fax

February 22, 2007

Timothy McLain, Superintendent
Oregon State Police
255 Capitol Street NE, Suite 400
Salem, Oregon 97310

Dear Superintendent McLain:

We have completed our review of the Oregon State Police department's accounting procedures related to its dedicated funds for the fiscal year ended June 30, 2006. The purpose of our review was to determine if funds for specific programs at the department were being accounted for according to generally accepted accounting principles and in compliance with state laws and regulations.

Based on our review, we did not identify any conditions related to accounting procedures, internal control or noncompliance with applicable laws and regulations regarding the department's dedicated funds.

Should you have any questions, please contact Raul Valdivia or me at 503-986-2255.

Sincerely,
OREGON AUDITS DIVISION

V. Dale Bond, CPA, CISA, CFE
Audit Manager

VDB:RV:brk

cc: Stacey Chase, Finance Manager
Monica Brown, Budget Director
Lindsay Ball, Director, Department of Administrative Services