

Office of the Secretary of State

Bill Bradbury
Secretary of State

Jean Straight
Deputy Secretary of State



Audits Division

Charles A. Hibner, CPA
Director

255 Capitol St. NE, Suite 500
Salem, OR 97310

(503) 986-2255

fax (503) 378-6767

March 27, 2008

Duane M. Hunter, Executive Director
Board of Tax Practitioners
3218 Pringle Road SE, No. 120
Salem, OR 97302

Dear Mr. Hunter:

We have completed a change of director review of the Board of Tax Practitioner's (board) former director, Ron Bersin, who resigned effective November 2, 2006. 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 that appropriate actions were taken to protect state assets when the former director resigned from his position. We reviewed representations from management and examined supporting documentation and determined that the department took appropriate action to protect state assets upon the former director's separation from the board. Specifically:

- Assets assigned to the former director were returned and his access to state and automated systems was terminated in a timely manner.
- Travel and other reimbursement claims submitted by the former director during his last three months of employment complied with applicable laws and regulations.
- The former director's payroll disbursements and leave accruals during his last three months of employment were appropriate and accurate.
- No contracts were signed by the former director during his last three months of employment.

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: Gene Berger, Shared Client Services Manager, Department of Administrative Services
Scott Harra, Director, Department of Administrative Services