

Office of the Secretary of State

Bill Bradbury
Secretary of State

Jean Straight
Deputy Secretary of State



Audits Division

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July 8, 2008

Mickey Lansing, Executive Director
Commission on Children and Families
The Equitable Building
530 Center Street NE, Suite 405
Salem, Oregon 97301-3765

Dear Ms. Lansing:

We have completed the statewide single audit that included a selected federal program at the Commission on Children and Families (commission) for the year ended June 30, 2007.

This audit work is not a comprehensive audit of your federal program. Instead, the audit work performed allowed us, in part, to achieve the following objectives: (1) determine whether the state has complied with laws, regulations, contracts or grants that could have a direct and material effect on the federal program, and (2) determine whether the state has effective internal controls over compliance with the laws, regulations, contracts and grants applicable to the federal program.

In planning and performing our audit, we considered the commission's internal control over compliance with requirements that could have a direct and material effect on the federal program in order to determine our auditing procedures for the purpose of expressing our opinion on the commission's compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the commission's internal control over compliance.

We audited the following federal program at the commission to determine whether the commission substantially complied with the federal requirements relevant to the federal program. Our audit does not provide a legal determination of the commission's compliance with those requirements.

<u>CFDA Number</u>	<u>Program Name</u>	<u>Audit Amount</u>
93.667	Social Services Block Grant	\$5,363,755

This communication is intended solely for the information and use of management, others within the organization, and is not intended to be and should not be used by anyone other than the specified parties.

Mickey Lansing, Executive Director
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Should you have any questions, please contact Michelle Rock or me at (503) 986-2255.

Sincerely,
OREGON AUDITS DIVISION

Kelly L. Olson, CPA
Audit Manager

KLO:brk

cc: Marsha Clarke, Operations Director
Scott Harra, Director, Department of Administrative Services