

Office of the Secretary of State

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Secretary of State

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Audits Division

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April 21, 2008

Gene Bentley, Commissioner
Real Estate Agency
1177 Center St. NE
Salem, OR 97301-2505

Dear Mr. Bentley:

We have completed a change of director review of the Real Estate Agency's (agency) former director, Scott Taylor, who resigned effective December 31, 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 agency took appropriate action to protect state assets upon the former director's separation from the agency. 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

KLO:brk

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