

Office of the Secretary of State

Kate Brown
Secretary of State

Barry Pack
Deputy Secretary of State



Audits Division

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March 23, 2009

Linda Mock, Administrator
Oregon Commission for the Blind
535 SE 12th Ave.
Portland, Oregon 97214-2488

Dear Ms. Mock:

We have completed audit work of a selected federal programs at Oregon Commission for the Blind (commission) for the year ended June 30, 2008.

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 controls 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>
84.126	Vocational Rehabilitation Program	\$4,894,401

Based on audit procedures performed, we did not identify any current year findings. In the prior fiscal year, four material weaknesses and three significant deficiencies were reported to you in a letter dated March 10, 2008 related to the commission's Vocational Rehabilitation Program. These findings can also be found in the Statewide Single Audit Report for the fiscal year ended June 30, 2007, see report number 2008-03, finding numbers 07-28 to 07-34. During the current fiscal year, the department has corrected two of the findings, and made progress in correcting the remaining five findings. These finding will be reported in the Statewide Single Audit Report for the fiscal year ended June 30, 2008, with a status of "corrective action taken" for 07-28 and 07-32; and "partial corrective action taken" for 07-29, 07-30, 07-31, 07-33 and 07-34.

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This communication is intended solely for the information and use of management, the Commission for the Blind, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Should you have any questions, please contact Michelle Searfus or me at (503) 986-2255.

Sincerely,
OREGON AUDITS DIVISION

Kelly L. Olson, CPA
Audit Manager

KLO:brk

cc: Don Dartt, Chair, OCB Board of Commissioners
Dacia Johnson, Rehabilitative Services Director
Leslie Jones, Administrative Services Director
Scott Harra, Director, Department of Administrative Services