

**Office of the Secretary of State**

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Secretary of State

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Deputy Secretary of State



**Audits Division**

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March 8, 2012

Linda Mock, Administrator  
Oregon Commission for the Blind  
535 SE 12<sup>th</sup> Avenue  
Portland, Oregon 97214-2488

Dear Ms. Mock:

We have completed audit work of selected federal program at the Oregon Commission for the Blind (commission) for the year ended June 30, 2011.

This audit work was not a comprehensive audit of your federal programs. We performed this audit work as part of our annual statewide single audit. The audit work performed allowed us, in part, to achieve the following objectives: (1) determine whether the commission has complied with laws, regulations, contracts or grants that could have a direct and material effect on the selected federal program and (2) determine whether the commission has effective internal controls over compliance with the laws, regulations, contracts and grants applicable to the selected federal programs. 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.

<u>CFDA Number</u>	<u>Program Name</u>	<u>Audit Amount</u>
84.126	Rehabilitation Services – Vocational Rehabilitation Grants to States	\$4,678,846
84.390	Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act	\$299,716

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 major federal program(s) to determine the auditing procedures for the purpose of expressing our opinion on the commission's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing

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their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of the federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the paragraph above and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

We appreciate your staff's assistance and cooperation during this audit. Should you have any questions, please contact Mary Krehbiel or me at (503) 986-2255.

Sincerely,  
OREGON AUDITS DIVISION

Kelly L. Olson, CPA  
Audit Manager

KLO:MEK:nmj

cc: Leslie Jones, Fiscal Manager, Administrative Services Program  
Dacia Johnson, Director, Rehabilitative Services Program  
Jodi Roth, Chair, Commission for the Blind Board  
Michael J. Jordan, Director, Department of Administrative Services