

**Office of the Secretary of State**

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July 7, 2015

Victoria Chamberlain, Executive Director  
Teacher Standards and Practices Commission  
250 N.E. Division Street  
Salem, Oregon 97301

Dear Ms. Chamberlain:

We have completed our risk assessment of controls over the receipting, handling, and disbursement of cash at the Teacher Standards and Practices Commission (Commission). The purpose of the risk assessment was to determine whether controls over cash have been established and are working properly. In performing the risk assessment, we interviewed employees, reviewed policies and procedures, and examined supporting documentation. Based on our risk assessment, the Commission has established sufficient controls over the receipt and disbursement of cash to minimize the risk that the misappropriation of cash would not be detected and corrected in a timely manner.

The purpose of this letter is solely to describe the scope of our review and the results of the procedures performed, and not to provide an opinion on the effectiveness of the Commission's internal controls.

We appreciate your staff's assistance and cooperation during this review. Should you have any questions, please contact me at (503) 986-2349.

Sincerely,  
OREGON AUDITS DIVISION

Kelly L. Olson, CPA  
Audit Manager

cc: Heidi Sipe, Commission Chair