

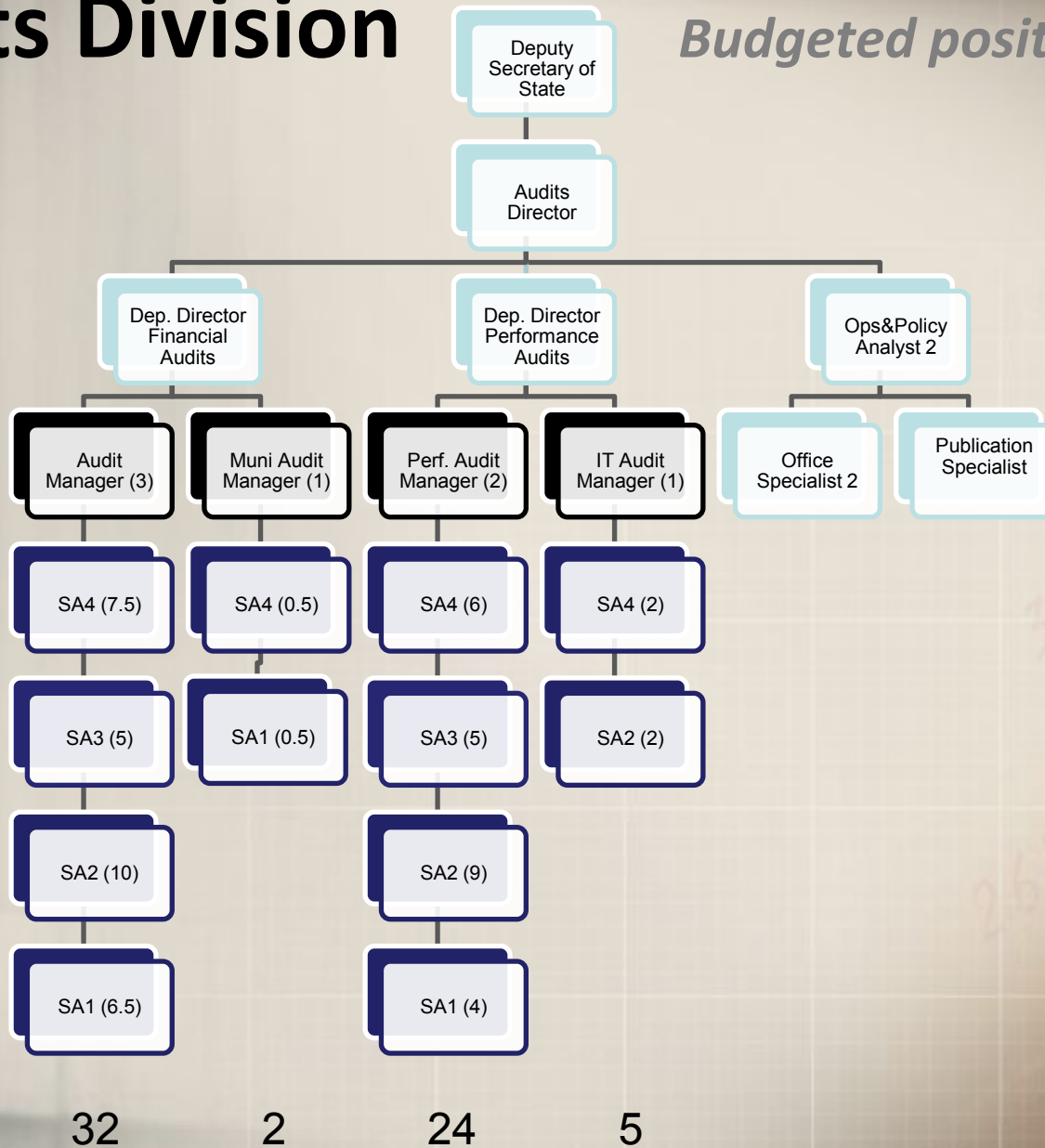


**Oregon Secretary of State
Audits Division
Gary Blackmer, Director**

Blending audit expertise and insights

Audits Division

Budgeted positions



Responsibilities

	Financial Auditors	IT Auditors	Performance Auditors
Financial statement audit	Primary	Support	
A-133 Single Audit	Primary	Support	Follow
Reviewing municipal audit firms	Primary		
IT Audits		Primary	
Performance audits (mission)			Primary
Performance audits (compliance)	Primary		

Financial and IT auditors

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Performance audits (mission)			Primary
Performance audits (compliance)	Primary		

IT and Financial auditors

- SAS 70 reviews for reliability of financial data and client data (cyclical)
- Recently sent teams of IT and financial auditors to review systems

Performance and financial

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Performance and financial

- Performance audit topics are sometimes spotted by financial auditors
- Financial auditors participate in briefings on performance audit progress, results

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Performance and financial

- Performance auditors are alert to compliance issues during their audits

Future plans

- Temporary assignments between financial and performance audits
- Joint performance-IT audits of management problems that weaken data systems
- Joint performance-financial audit on staff workloads and payroll practices

Difficulties

- Logistics
 - Statewide audit – 9 months of all financial auditors
 - Performance audits often take a year
- Differences among the three:
 - Expertise
 - Methods
 - Auditor dispositions

Our audit work

- www.sos.state.or.us/audits