



Oregon

Tina Kotek, Governor

Board of Tax Practitioners

200 Hawthorne Ave., SE, Suite D450
Salem, OR 97301
(971) 701-1139
FAX (503) 585-5797

February 25, 2025

Senator Chris Gorsek, Co-Chair
Representative Greg Smith, Co-Chair
Joint Committee on Ways and Means, Subcommittee
on General Government 900 Court Street NE
H-170 State Capitol
Salem, OR 97301-4048

E-Mail: tax.bd@tax.oregon.gov
Web Site: www.oregon.gov/OBTP

Dear Co-Chairs Gorsek and Smith:

Thank you for the opportunity to present information on the Board of Tax Practitioners' budget before your subcommittee on Monday, February 24th. During our presentation, Representative Smith had a question regarding financial oversight and audits that required further analysis and explanation. Please find the answer to his question below.

I reached out to DAS Shared Services regarding any financial audits that they conduct or have conducted for OBTP. They informed me that all financial audits conducted for the state are done by the Oregon Secretary of State. I was also informed that the SOS usually does not audit small agencies unless they have a reason to, for example financial issues, past audit finding, etc. With our agency there have been no regular financial audits, which is normal for small agencies. I was informed that our last audit was completed in 2008 when there was a Change of Director Review.

As the Director I would like to add that financial oversight of our agency is through DAS Shared Financial Services. DAS Financial Services provide the board with payroll, accounting, and budget services. The Board does not have any direct access to funds it collects. To reimburse clients if there is a need, the Board must send DAS payroll a form describing why the payment is due.

Please let me know if additional follow-up is desired or additional questions arise.

Sincerely,

Laura Kardokus
Executive Director of the Board of Tax Practitioners
200 Hawthorne Ave. SE, Suite D450
Salem, OR 97301
Cell: (971) 701-1139