Wicklund & Lew, CPAs, LLC

Valerie Wicklund, CPA, CIA, CFE, CISA
vwicklundcpa@comcast.net
503-851-4435

Don Lew, CPA
donlewcpa@comcast.net
503-779-7182

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Oregon Board of Optometry:

The Oregon Board of Optometry (OBO) is a semi-independent agency of the State of Oregon that operates under Chapter 683 of the Oregon Revised Statutes. Its mission is to protect the people of the State of Oregon from the dangers of unqualified and improper practice of Optometry. The OBO prescribes qualifications for the practice of optometry, setting standards for the examination of applicants for licensure and certification, continuing education, and enforcement of the laws and regulations governing the practice. The OBO issues licenses to those who qualify and has the authority to revoke licenses and assess penalties against unlicensed individuals practicing optometry without authority and against those licensed professional practicing improperly.

The OBO operates with a staff of one full-time Executive Director and two part-time administrative assistants. During the biennium ending June 30, 2010, the OBO experienced significant turnover with the retirement of two of its three long-time employees. Three different Executive Directors served the Board during the two-year period with the current Executive Director joining the OBO on August 18, 2010. The long standing Executive Director retired after 18 years of service and continued to work as a temporary employee until his replacement was hired and trained.

We performed the procedures, as described below, which were agreed to by the OBO and the Secretary of State. The procedures were solely to assist management and the Secretary of State in evaluating the financial operations of the OBO. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is the sole responsibility of those specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below.

Agreed Upon Procedures Performed

1. We reviewed and evaluated internal controls over administrative, accounting, and licensing processes. This work included obtaining and reviewing the adequacy of policies, procedures and desk manuals related to (1) receiving, calculating, recording, and reporting transactions and (2) licensing process. We performed process walk-throughs to determine compliance with procedures and performed testing as we determined necessary.

2. We reviewed and evaluated cash controls. We confirmed investment and bank balances with financial institutions, reviewed bank reconciliations, and reviewed cash handling and related internal controls.

3. We examined revenues and expenses. We obtained accounting and subsidiary records related to revenues and expenses. We selected samples of revenues and expense transactions and evaluated supporting documentation to determine if the transactions were appropriate and properly classified in the accounting records.

4. We compared budgeted revenues and expenditures to actual revenues and expenditures. We evaluated the adequacy of controls over the process to develop and monitor the budget.

Results of Procedures

1. Our evaluation of internal controls over administrative, accounting, and licensing processes found that, generally, controls were adequately designed and implemented. However, we also found several weaknesses in internal controls that need attention and we identified an opportunity to streamline the license renewal process.

Governance

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) set national standards for internal controls in its September 1992 report titled, Internal Control – Integrated Framework. The COSO report is the basis for the state of Oregon's internal control framework. The COSO model presents the control environment as a key component of internal controls. The control environment is critical because it sets the tone of the organization, influencing the control consciousness of its people. It sets the foundation for all other components of internal control, providing discipline and structure. Board governance includes the way the agency is directed or administered and is a key part of the control environment.

During the course of our work we were learned of Board inconsistencies in following statutory requirements related to Board meetings. We also noted inconsistencies and unusual treatment in the Board's authorization of insurance and bonus payments and its employment practices. Since the actions of the Board directly affect the control environment and the internal controls of the organization, we determined a review of these irregularities was within the scope of our work.

<u>Board Meeting Irregularities</u>

The October 2, 2009 and February 5, 2010 Board public meeting minutes are not consistent with the sound recording of those meetings. The written minutes reflect action taken by the Board to approve payments to the former Executive Director and the former administrative assistant for insurance costs during their term as temporary employees of the Board. The sound recording of the meetings do not reflect the Board's approval of the insurance allowances. The Board President informed us that it was the Board's intent to authorize the insurance allowances. According to the Attorney General's Public Records and Meetings Manual (Kroger, 2011), all official actions by governing bodies must be taken by public vote and the vote of each member must be recorded.

The February 5, 2010 Board Executive session meeting minutes do not contain an adequate description of the matters discussed or the views of all participants, as required by ORS 192.650 and there is no tape recording of the meeting. ORS 192.650 requires the governing body of a public body to provide for recording or taking of written minutes at all meetings including executive sessions. It states that the recording or minutes must give a true reflection of the matters discussed at the meeting and the views of all participants.

We reviewed the October 2009 through February 2011 minutes of Board meetings, noting the Board routinely adjourned to executive session. In none of the Board's adjournments to executive session did the Board President cite the statutory authority to go into executive session. ORS 192.660 requires the presiding officer to identify the statutory authority for holding the executive session.

We recommend the Board and Board employees receive training on public meeting and public records law and requirements. We recommend the Board take steps to ensure its meetings are conducted and recorded in compliance with statutory requirements.

Bonuses and Employment Practices

The Board granted bonuses in a manner that was not in compliance with Board policy or provided for in its budget. In its March 13, 2009 Board meeting, the Board approved a motion not to include performance pay or COLA money in the 2009-11 budget. In November 2009 the Board granted bonuses to two retiring employees as appreciation for years of service to the OBO. The bonuses were in the form of a 5% cost of living adjustment (COLA) retroactive to January 1, 2009 of the previous fiscal year. The Executive Director continued to receive the COLA as he worked after retirement for seven months as a temporary employee in the Executive Director position. The Board's Personnel Policy requires COLA increases to be the equivalent of changes in the US Consumer Price Index, which was 3.3% for the period. The Personnel Policy does not provide for employee bonuses.

We recommend the Board become familiar with its Personnel Policies and take steps to ensure future salary increases are awarded in accordance with its requirements. We recommend the Board ensure that all salary increases are provided for in its budget and take steps to ensure it does not make funding retroactive to prior budget periods.

ORS 240.309 (3) prohibits the OBO from hiring a temporary employee in a permanent, seasonal, intermittent or limited duration position except to replace an employee during an approved leave period. The Board authorized the former Executive Director to continue, after his retirement from state service, to work as a temporary employee as interim director until a new Executive Director was hired. The former Executive Director worked as a temporary employee in the Executive Director position from February 5, 2010 through September 10, 2010.

We recommend the Board establish procedures to ensure it does not hire a temporary employee in any position other than to replace an employee during an approved leave period.

Administrative and Accounting Internal Controls

Administrative and accounting internal controls are generally well designed and appropriately implemented. However, we did note several weaknesses in administrative and accounting internal controls and have recommendations to strengthen these controls, as follows.

Not all procedures and position descriptions are current. One administrative assistant is developing a procedure manual describing the procedures she follows but the procedures are not complete. There is no Board-approved position description for the current Executive Director. Good internal controls call for documentation of employees' duties. Written position descriptions are a key control because they are the official record of the major duties and responsibilities of a position assigned by management. Written procedures provide guidance for employees, allowing them to understand their roles and responsibilities within predefined limits.

We recommend the Board ensure procedures are developed for the administrative assistant's position. We recommend the Board ensure the Executive Director is provided a Board approved position description.

Internal controls over payroll processes can be strengthened. After review and approval of employee's timesheets by the Executive Director, an employee reports each employee's hours to an external payroll processing company (company). The company emails a report of the hours reported to the same employee, who reviews the report and authorizes the company to process the payroll. The Executive Director approves the company's report after payroll is deposited. Internal controls over payroll can be strengthened by segregating the functions of initiating and authorizing payroll with the company.

We recommend the OBO revise payroll processes so the Executive Director reviews the company's report by comparing it to each employee's timesheet prior to authorizing the company to process payroll. We recommend the Executive Director email the company to authorize it to process payroll. We recommend the Board consider performing this review and authorization function if the Executive Director is unavailable.

The Board does not review and approve the Executive Director's timesheet but, instead, reviews and approves the pay stub after payroll is complete. The Board does not review the Executive Director's credit card statement. The Board's review and oversight of Executive Director transactions is an important control to ensure completeness and accuracy and that the transactions are in conformance with and measured against the documentation and compliance standards set by the organization. Oregon Accounting Manual Policy 10.90.00.PO provides policy for approval of agency head transactions. The policy requires agency heads appointed by a board or commission to work with that body to create a review and approval structure for financial transactions of the agency head.

We recommend the Executive Director work with the Board to establish a policy where the Board or a designated Board member reviews and approves Executive Director's transactions, including their time sheet and credit card statement. We recommend the Board make every effort to approve the Executive Director's timesheet prior to the processing of the Executive Director's payroll.

The OBO provided a credit card to an employee that bears the name "Oregon Board of Optometry, State of Oregon". There is nothing on the card establishing the identity of the individual authorized to use the card. Management has established mitigating controls to prevent unauthorized use of the card including prohibiting the use of the card outside the OBO's facility. Even with these additional controls, the risk is higher than normal that the card information could be used inappropriately and OBO funds spent for unauthorized purposes.

We recommend the OBO establish a policy whereby its credit cards are issued in the name of the individual authorized to use the card.

We noted an instance of noncompliance with employee insurance requirements. A new employee decided not to receive medical or dental insurance benefits since she has coverage elsewhere. The former Executive Director did not provide her with opt out payments as required by its agreement with the Public Employees Benefit Board (PEBB). The agreement requires all employees, including part-time employees, to be enrolled in a medical plan or opt out and receive a monthly benefit for opting out. The current Executive Director identified and corrected the problem.

We recommend the Executive Director work with the Board to revise the Personnel Policy Manual to state that "Opt Out" benefits are provided to qualifying employees. We recommend the

Executive Director ensure that future employees deciding not to receive medical or dental insurance benefits receive the "Opt Out" benefit.

Licensing Controls and Streamlining Opportunities

One employee performs the duties of recording license renewal receipts and issuing the licenses. Generally accepted business practices call for the segregation of key duties to ensure no one individual has complete control of a transaction. The OBO is staffed by only three employees, making it difficult to obtain a pure segregation of duties. When key duties cannot be segregated due to the small number of employees, compensating controls such as supervisory review and approval are important. We found that the current Executive Director established and documented such a compensating control in her review of licenses, where she compares the licenses to supporting documentation and initials each document to indicate her review and approval. Licenses are issued upon completion of this review. We were unable to determine if the prior Executive Director performed a supervisory review of licensing receipts and licenses to be issued.

We identified an opportunity to streamline continuing education reporting and verification. One of the part-time employee's duties is to verify continuing education (CE) for license renewals. Licensees are required to send original certificates of completion of CE to the OBO along with their application for renewal. The OBO's practice is to verify that all continuing education reported has been pre-approved. Once the verification is completed, if an Optometrist so requests, the original certificates are sent back to the Optometrist. Current controls provide a very high level of assurance that all optometrists meet continuing education requirements; however, the cost of providing such assurance may be higher than its value. It may also provide an unnecessary burden to optometrists. The Office of the Governor, State of Oregon, Executive Order No. 09-10 requires state agencies that regulate business activities in Oregon identify opportunities to streamline processes to reduce regulatory burdens and look for ways to eliminate any unnecessary paperwork, reporting, or review requirements

We recommend the OBO consider revising processes to require licensees to report their continuing education hours each year by completing the OBO's Continuing Education Report Form and certifying with their signature that all hours reported are qualifying and truly reported. We suggest the OBO discontinue its practice of requiring Optometrists to mail original certificates unless chosen for verification. We further recommend the OBO establish a practice to verify a sample of licensees reported hours each year to determine if the CE is qualifying CE.

2. We confirmed bank account balances directly with the bank and determined the balances agree with amounts listed in the OBO's accounting records. We confirmed investment account balances with financial institutions, noting the discrepancy in balances discussed below. The agency does not handle cash; however, we reviewed internal controls over receipting and found those controls are good.

   We determined controls related to the OBO's cash and investments in financial institutions were not adequate during the two years under review and improvements are needed to strengthen controls in this area.

   Bank signatory authority to the OBO's bank accounts was not transferred to the new Executive Director until more than a month after she was hired. The Executive Director was hired into the position on August 18, 2010 and the bank signatory authority documents were not finalized until September 23, 2010, two weeks after the prior Executive Director left the employ of the Board.

We recommend the Board ensure that actions to initiate the transfer of authority over financial accounts to new employees requiring such authority occur immediately upon hiring the new employee.

For seven months after his departure from the OBO, the former Executive Director had sole access to transact business on the OBO's money market accounts and certificates of deposit, which totaled $228,440 at June 30, 2011. The Board resolved on September 10, 2010 to replace the former Executive Director with the current Board President as officer on the account. Due to employee error, the resolution was not provided to the financial institution as directed by the Board. The current Executive Director discovered the irregularity in March 2010. Actions to transfer authority to the Board President were completed by April 7, 2011. The transfer was made using the financial institution's Resolution of Unincorporated Business form (Resolution). The Resolution was signed by the prior Board President, whose appointment to the Board ended six months before she signed the form. At the time she signed the form, the prior Board President did not have legal authority to authorize the current Board President to manage the account. The transfer of authority is not legally binding.

We recommend the Board improve internal controls over management of the investment account by taking the following actions:

a. Require two signatures to transact business on the Board's investment accounts.

b. Create a resolution, in a public meeting, to authorize two to three individuals to transact business on the investment accounts. With three signers on the accounts, the Board will have a back-up signer in the event that one signer is not available.

c. Provide the resolution to the financial institution to legally transfer authority to manage the account.

d. Authorize the Executive Director to be one of the signers on the account. This will provide the Executive Director the ability to stay current on the Board's decisions regarding the investment accounts as well as to remind the Board of the need to make such decisions.

e. Establish general policies to guide the Board's investment activities. Include a requirement for Board approval of investment account transactions. Such a requirement will ensure the full Board participates in decisions related to its investment accounts, which are the Board's largest financial assets.

f. Develop a procedure and checklist for use when employees leave their position. Such a checklist can help ensure that all necessary steps are performed when there is a change in employees, including the transfer of signatory authority on financial accounts.

Investment and bank account reconciliations were not performed in a timely manner. The Board's investment accounts, totaling $228,440 had not been reconciled to the accounting records since August 2010. The investment accounts were understated by $1,045 in the accounting records at June 30, 2011. The agency's bank accounts were properly reconciled by June 30, 2011, but the reconciliations were not always performed on a timely basis by the current Executive Director. We noted one instance where bank statements were not reconciled to the accounting records for four months. The Executive Director, who also reviews and approves cash receipts and disbursements, is responsible for reconciling the bank statements each month. Good internal controls call for prompt reconciliation of bank statements by a person not involved in the cash receipts and disbursements functions.

We recommend the Executive Director reconcile investment accounts and adjust the accounting records to reflect the correct balance at June 30, 2011. We recommend the Executive Director reconcile the bank and investment accounts to the accounting records each month. To mitigate the weakness in internal controls caused by the Executive Director's involvement in the cash receipting and disbursements processes, we recommend a Board representative review and approve the monthly reconciliations.

3. Our examination of revenues and expenditures found that, generally, the transactions are appropriate and properly classified in the accounting records, with the exception of the items discussed below.

Revenues

We examined a sample of transactions from the annual renewal-active revenue account, which comprises 54% of the OBO's revenues, and the civil penalty revenue account. We traced each item to supporting documentation, noting each transaction was appropriate and properly classified in the accounting records. We examined all of the transactions in the Electronic Prescription Medication Program (EPMP) revenue account and determined that EPMP fee revenues had been recorded net of expenditures of $25,155.

We recommend the Executive Director reclassify $25,155 from the revenue account to an expense account. We recommend the Executive Director set up accounting processes to ensure future EPMP fee expenditures are properly recorded in the accounting records.

Expenditures

Payroll is the OBO's largest expense. We selected a sample of payroll transactions, noting several large paychecks had been paid to retiring employees. We determined the paychecks were appropriately calculated, including amounts paid for accrued leave. We examined a sample of transactions in three other expense accounts; data processing services, professional services, and attorney general fees. We traced each item to supporting documentation and determined, except as discussed below, the transactions are appropriate and properly classified.

We found two meal charges on the former Executive Director's credit card where there was no indication of the purpose of the charge or any review or approval by the Board. One meal was charged to the Professional Services account. The Board President informed us these charges had been incurred for board-related meetings.

We recommend the Board ensure that adequate support is maintained in the agency's records for financial transactions; particularly transactions involving the Executive Director's credit card. We recommend the Board establish a policy for the regular review and approval of the Executive Director's credit card statement. We recommend the Executive Director reclassify the November 13, 2009 charge to the "In State Meals and Lodging Account".

4. We compared budgeted revenues and expenditures to actual revenues and expenditures for the two years ending June 30, 2011 noting budget variances are reasonable, with the exception of unbudgeted revenues of $27,975 and related expenditures of $25,155 for the Electronic

Prescription Medication Program (EPMP). The law requiring the OBO to collect the EPMP fee was passed after the Board formally adopted the 2009-2011 biennial budget and the budget was not adjusted to reflect this new fee. The OBO does not have a process for periodic adjustment of the budget as needed during the biennium.

The OBO's budget development process is adequately controlled, with the Board actively involved in the development, review, and approval of the final biennial budget. Key controls over the budget monitoring process include the regular review of budget to actual reports by the Executive Director and the Board; however, the Board does not approve formally approve budget variances.

We recommend the Board create a process to formally review and approve budget variances. We recommend the Board amend budget accounts as necessary to reflect statutory or other changes that will significantly affect revenues or expenditures. The biennial budget is the legal compliance standard against which the operations of the OBO are evaluated. OAR 852-005-0005 allows the Executive Director to amend budget accounts as necessary within the approved budget for the effective operation of the board. ORS 182.462 also provides for the amendment or modification of the board's budget.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the adequacy of financial operations or compliance with laws, rules, regulations or standards. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the OBO and the Secretary of State and is not intended to be and should not be used by anyone other than the specified parties.

WICKLUND & LEW, CPA'S, LLC

Valerie Wicklund

Valerie Wicklund, CPA
August 8, 2011

Oregon Board of Optometry
Discussion Points and Responses to the Wicklund & Lew CPAs
Independent Accountant's Report/Financial Review Dated August 8, 2011

Agency Review Response and Commentary as approved by the Oregon Board of Optometry November 4, 2011

Finding 1: Written Board meeting minutes conflict with tape of meetings.

- Recommendation: To ensure the meeting minutes accurately reflect the action of the Board in public meetings, we recommend the Board and Board staff attend training in public meeting law.

- **OBO Response:** Fully implemented in practice. Formal instruction by AAG and Executive Director at February 2012 meeting to ensure full, ongoing compliance with public meeting law.

Finding 2: Executive Director's employment as a temporary employee in an interim position does not comply with ORS 240.309 (3).

- Recommendation: The Board establishes procedures to ensure the Board does not hire a temporary employee in any position other than to replace an employee during an approved leave period.

- **OBO Response:** Fully implemented. Applicable DAS Personnel Policies and Procedures also become effective for OBO positions beginning January 1, 2012.

Finding 3: Management of Investment accounts.

- Recommendation: Improve internal controls over management of the investment account by:
  1. Requiring two signatures to transact business on the Board's investment accounts.
  2. Create a resolution in a public meeting, to authorize two to three individuals to transact business on the investment accounts. With three signers on the accounts, the Board will have a back-up signer in the event that one signer is not available.
  3. Authorize the executive director to be one of the signers on the account.

4. Establish general policies to guide the Board's investment activities, including a requirement for Board approval of investment account transactions.
5. Develop a procedure and checklist for use when employees leave their position to ensure all necessary steps are performed, including the transfer of signatory authority on financial accounts.

- **OBO Response:** Fully implemented. Resolution approved and signed at November 4, 2011 Board meeting.

Finding 4: Granting bonuses not in compliance with policy.

- Recommendation: The Board becomes familiar with its Personnel Policies Manual and takes steps to ensure that future salary increases are awarded in accordance with its requirements, and that the Board ensures that all salary increases are properly provided for in its budget.

- **OBO Response:** Fully implemented.

Finding 5: Delay in transfer of signatory authority.

- Recommendation: That the board ensure that actions to initiate the transfer authority over financial accounts to new employees occur immediately upon hiring the new employee.

- **OBO Response:** Fully implemented, as demonstrated at hiring of new Executive Director.

Finding 6: Inadequate record of Board executive session.

- Recommendation: Board and employees receive training on public meeting and public records law.

- **OBO Response:** Fully implemented in practice. Formal instruction by AAG and Executive Director at February 2012 meeting to ensure full, ongoing compliance with public meeting and public records law.

Finding 7: Statutory authorization for executive session.

- Recommendation: The Board and employees receive training on public meeting law.

- **OBO Response:** Fully implemented in practice. Formal instruction by AAG and Executive Director at February 2012 meeting to ensure full, ongoing compliance with public meeting law.

Finding 8: License renewals.

- Recommendation: The executive director continues to perform the review process established, adding the date of review next to initials.

- **OBO Response:** Fully implemented.

Finding 9: Streamline continuing education reporting and verification.

- Recommendation: To streamline operations and free scarce staff resources for other purposes, revise practice to require licensees to report their continuing education hours each year by completing the OBO's Continuing Education Report Form and certifying with their signature that all hours reported are qualifying and truly reported. Suggest OBO discontinue practice of requiring original certificates unless chosen for verification. Suggest establish a practice to verify a sample of licensees' reported hours each year to determine if the CE is qualifying CE.

- **OBO Response:** Recommendation rescinded by auditor following agency explanation of the significant concerns of the agency regarding moving to attestation for CE credits, as the current case-by-case review process of individuals' CE reports reveals sufficient numbers of errors in reporting and the need to verify against the certificates to ensure renewal standards are met. Selection for verification may result in the Board needing to take enforcement action against licensees who are found deficient upon audit, instead of the current practice of providing high levels of customer service by contacting the licensee and giving them the opportunity to rectify the deficiency. The Board will continue to evaluate the viability of moving to attestation as new technologies improve CE reporting/verification by course vendors.

Finding 10: Visa card.

- Recommendation: OBO establish a policy whereby its credit cards are issued in the name of the individual authorized to use the card.

- **OBO Response:** Fully implemented.

Finding 11: Review and approval of Executive Director transactions.

- Recommendation: OBO establish a policy where a Board member reviews Executive Director's transactions including time sheet and credit card statement.

- **OBO Response:** Implemented in practice. Financial Oversight Policy to be adopted at February 2012 Board meeting.

Finding 12: Payroll controls.

- Recommendation: Executive Director reviews the payroll processing company's report, comparing it to each employee's timesheet. Recommend review performed prior to authorizing the payroll processing company to process payroll.

- **OBO Response:** Partially implemented. Timelines for turnaround of payroll with the vendor are such that prior review is untenable at this time. However, timely post-processing review has been implemented and will ensure any errors are quickly rectified.

Finding 13: Procedures and position descriptions not current or complete.

- Recommendation: Ensure procedures are developed for the administrative Assistant's position, and that the Board ensures all employees, including the Executive Director, are provided current position descriptions.

- **OBO Response:** Fully implemented. All agency position descriptions have been updated, reviewed and classified by the Department of Administrative Services Human Resources Services Division in preparation for implementation of HB 2381, which brings OBO under DAS Classification and Compensation policies effective January 1, 2012.

Finding 14: Bank and investment account reconciliations.

- Recommendation: The Executive Director reconciles the investment accounts and adjusts the accounting records to reflect the correct balance at June 30, 2011. Reconcile the bank and investment accounts to the accounting records each month. To mitigate the weakness in internal controls caused by the Executive Director's involvement in the cash receipting and disbursements process, a Board representative review and approve the monthly reconciliations.

- **OBO Response:** Fully implemented. All reconciliations are current and accurate.

Finding 15: Executive Director credit card charges.

- Recommendation: Ensure adequate support is maintained in the agency's records for financial transactions, particularly those involving the Executive Director's credit card. Establish a policy for the regular review and approval of the Executive Director's credit card statement; reclassify November 13, 2009 charge to the "In State Meals and Lodging Account."

- **OBO Response:** Fully implemented in practice (see response to Finding 11).

Finding 16: Budget controls.

- Recommendation: Create a process to formally review and approve budget variances. Amend budgeted accounts as necessary, as budget variances are anticipated to become significant.

- **OBO Response:** Formal process anticipated to be introduced to Board at February 2012, Board meeting.

Finding 17: EPMP fee expenditures.

- Recommendation: Make appropriate journal entry adjustments and ensure future EPMP payments to DHS be recorded as EPMP expense and not offset against SPMP revenue.

- **OBO Response:** Fully implemented.

Finding 18: Employee Insurance Benefit.

- Recommendation: Revise the Personnel Policy Manual to include a statement that opt-out benefits are provided to qualifying employees. Ensure that future employees deciding not to receive medical or dental insurance benefits receive the "Opt Out" benefit.

- **OBO Response:** Fully implemented. OBO policy manual obsolete effective January 1, 2012, when HB 2381 goes into effect, bringing all OBO staff under DAS Personnel Policies and Procedures.

Oregon Board of Optometry

1900 Hines Street SE, Suite 290
Salem, Oregon 97302
(503) 399-0662
www.oregonobo.org