

OUR VIEW

# The required audits Oregon does not do

Oregon's latest "Annual report of statewide internal audit activities" might be a perfect sleep aid. But that annual report is a really good idea.

That is, it's a really good idea if it's done right.

Big state agencies in Oregon are basically required by law to take a hard, objective look at themselves every year and figure out what they might need to do better. It could lead to improvement in government. And the audits improve transparency. They give Oregonians a window into how government agencies are doing.

This year, the executive summary of the report is packed with good news. Agencies completed 56 audits. Three agencies got top marks from "external quality reviews." Fully 21 of the state internal auditors hold advanced degrees. And the highlight reel goes on with more.

Read just that executive summary and it seems like it's going great. Dig deeper, though, and the state actually met only one of its goals for internal audits. Some agencies didn't even do them. There are, of course, excuses for not doing them. There always are.

One goal is that 100% of state agencies comply with ORS 184.360. That's the state law that requires internal audits. The state didn't hit it.

Only 79% of the required agencies produced a risk assessment of the agency that conforms to national standards.

Only 72% completed at least one audit per year based on its annual report.

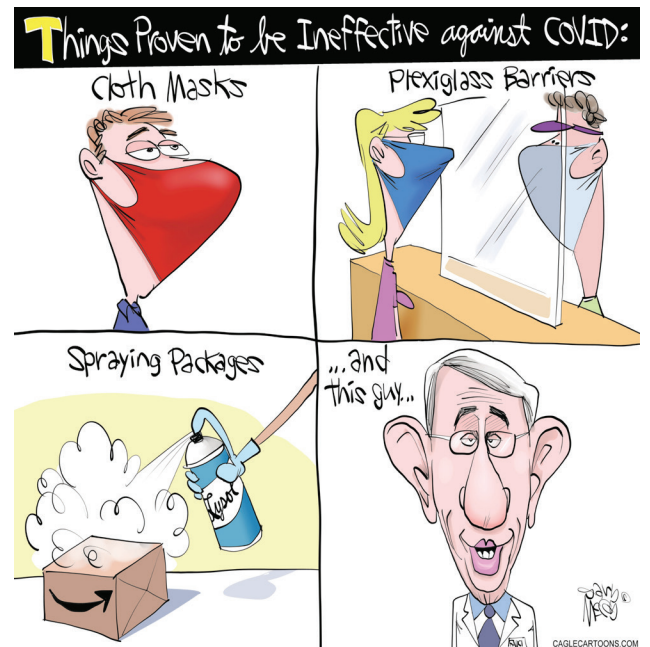
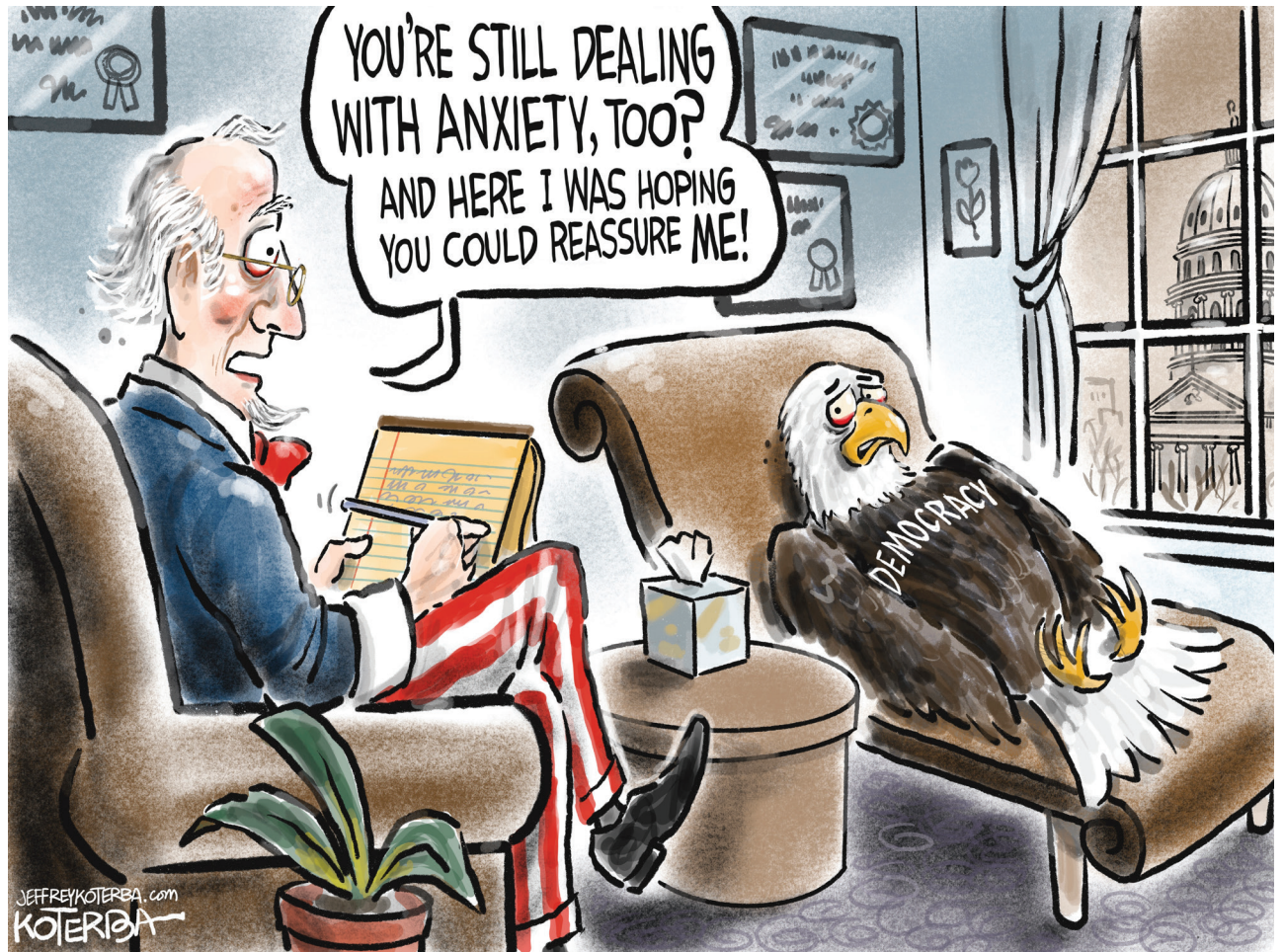
Only 69% completed a governance or risk management audit in the last five years.

The state also aims for a goal that 75% of state agencies complete an annual audit plan each year. Only 55% of agencies did.

The state's final two goals for internal audits have to do with using audits to improve government. One is that agencies do surveys after an audit to figure out ways to improve how they do audits. Only 83% did.

We had to chuckle when we saw the one goal that the state achieved. It's related to that last goal of conducting surveys after an audit. The state hopes that at least 90% of survey responses affirmatively state that the audit provided value to the organization. Fully 100% percent believed the audit work had value — now if only more agencies would actually do the audits as required.

If this report is to be truly useful, shouldn't the executive summary highlight that actually, year after year, many state agencies don't get these audits done? Shouldn't there be a brief summary about what each internal audit did find?



# We all deserve opportunities to build productive lives



**EVELYN SWART**  
OTHER VIEWS

I was a Depression baby, born toward the end of the Great Depression. The young couple who bore me and my siblings had very few resources, but they took advantage of the possibilities offered through the government programs that edged the country out of those troubling times. A new irrigation reclamation project allowed young farmers like my dad to change sagebrush desert into productive farmland. As time went on and my parents' family grew, a government housing administration loaned money to improve our dwelling and the land. Of course, we eventually paid off the financial obligations incurred during the process. I say "we" because the entire family worked to make the venture a success.

There was opposition during the Great Depression to the social and economic programs that eventually brought us out of it. But the Roosevelt administration prevailed, and the nation not only survived but prospered in the long run. Although my parents took advantage of the Roosevelt administration's programs, they never voted for FDR. Their voting preference had nothing to do with the help they received to

come out of the Depression. They consistently voted for the Republican presidential candidate because of their religious-based conviction that the use of alcohol was wrong. They blamed the Democrats for the revocation of the 18th Amendment to the U.S. Constitution. Rule by majority vote has worked out over the long run.

I must say that I never heard my parents complain about taxes. They were always grateful for the advantages provided by the United States government. All their children became productive and valuable citizens of their communities. We eight siblings attended the public school, and we all had the opportunity to attend one of the state colleges or universities.

Looking back and remembering the hard work on the farm, jobs while attending school and during summers, I am grateful for the opportunities that my state and national governments provided me. Even now, with the advantages of Social Security and health care insurance, I benefit by living in this country. I do not discount the advantages of passable roads and highways, police and fire departments and the many other government programs that I seldom think about.

Yes, the United States came out of the Great Depression because the government created programs to assist people getting their basic needs met. Since then, the country

prospered, and some people have become extremely wealthy and often passed their wealth from generation to generation.

Others have fared less well. For many reasons, the middle class has virtually disappeared and there are families struggling to provide necessities for their survival. We have millions of people in great need. For many, raising a family is fraught with hardships and barriers. Struggling families need assistance just as the people at the end of the Great Depression received help to rebuild their communities and the country.

I remember the hard work my family endured, but I realize that is not even then we had help that is not easily available to everyone now. My desire is that in this century people who are disadvantaged have opportunities, as in the last century, to build productive lives and contribute positively to their communities.

We need strong families and strong Americans. We need the programs that will be available when the bills in front of the U.S. Senate pass and become law. When our fellow citizens receive their share of the good life, my share is not diminished. It is even better.

*Evelyn Swart is a retired educator who was born in 1936. Her retirement is devoted to writing and community volunteering in Joseph.*

EDITORIALS

Unsigned editorials are the opinion of The Observer editorial board. Other columns, letters and cartoons on this page express the opinions of the authors and not necessarily that of The Observer.

LETTERS

The Observer welcomes letters to the editor. We edit letters for brevity, grammar, taste and legal reasons. We will not publish consumer complaints against businesses, personal attacks against private individuals or comments that can incite violence. We also discourage thank-you letters. Letters should be no longer than 350 words and must be signed and carry the author's name, address and phone number (for verification only). We will not publish

anonymous letters.

- Letter writers are limited to one letter every two weeks.
- Longer community comment columns, such as Other Views, must be no more than 700 words. Writers must provide a recent headshot and a one-sentence biography. Like letters to the editor, columns must refrain from complaints against businesses or personal attacks against private individuals. Submissions must carry the author's name, address and phone number.
- Submission does not guarantee publication, which is at the discretion of the editor.

SEND LETTERS TO:

letters@lagrandeobserver.com or via mail to Editor, 911 Jefferson Ave., La Grande, OR 97850

SUBSCRIPTION INFORMATION

SUBSCRIBE AND SAVE

NEWSSTAND PRICE: \$1.50  
You can save up to 55% off the single-copy price with home delivery.  
Call 800-781-3214 to subscribe.

Subscription rates:

Monthly Autopay .....\$10.75  
13 weeks.....\$37.00  
26 weeks.....\$71.00  
52 weeks.....\$135.00

# THE OBSERVER

An independent newspaper founded in 1896

www.lagrandeobserver.com

Periodicals postage paid at Pendleton, Oregon 97801  
Published Tuesdays, Thursdays and Saturdays (except postal holidays) by EO Media Group, 911 Jefferson Ave., La Grande, OR 97850 (USPS 299-260)

The Observer retains ownership and copyright protection of all staff-prepared news copy, advertising copy, photos and news or ad illustrations. They may not be reproduced without explicit prior approval.

COPYRIGHT © 2021

Phone: 541-963-3161

Toll free (Oregon): 1-800-781-3214

Email: news@lagrandeobserver.com

POSTMASTER Send address changes to: The Observer, 911 Jefferson Ave., La Grande, OR 97850

STAFF

Regional publisher..... Karrine Brogotti Home delivery advisor ..... Amanda Fredrick  
Interim editor ..... Andrew Cutler Advertising representative ..... Kelli Craft  
News clerk ..... Lisa Lester Kelly Advertising representative ..... Amy Horn  
Reporter ..... Dick Mason National accounts coordinator ..... Devi Mathson  
Reporter ..... Davis Carbaugh Graphic design ..... Dorothy Kautz  
Multimedia journalist ..... Alex Wittwer Page design ..... Andy Nicolais

