

HOWLAND AND ASSOCIATES
An Accountancy Corporation

October 10, 2012

Board of Directors
OREGON OUTDOOR COUNCIL
OREGON OUTDOOR COUNCIL FOUNDATION
1197 NW ELLIOT
Bend, OR 97701

Re: Concerns

To whom it may concern:

I have been asked to review the books of the entities Oregon Outdoor Council and the Oregon Outdoor Council Foundation.

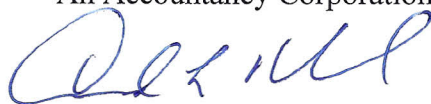
My observations during my review are that it appears that proper expense authorization and followup procedures are not being followed carefully, if at all. Expenditures paid by these entities should be able to pass scrutiny as to their validity and relative benefit to the entity.

During my review I noticed some expenditures which are highly questionable as to how the entity may have benefited.

I would recommend that all past expenses be analyzed carefully. The Board should be able to confirm that all expenses fit with the mission statement of the entity. If not, those expenses should be reimbursed to the entity immediately. As a guide to this task, the who, what, when and why questions should be asked of each expenditure. If the expenditure does not directly benefit the entity the Board should have denied the expense.

Sincerely,

HOWLAND & ASSOCIATES
An Accountancy Corporation



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