The background of the cover features a photograph of the Oregon State Capitol building in Salem, Oregon. The building is a large, light-colored stone structure with a prominent central dome topped by a golden statue. In the foreground, there is a modern, abstract fountain with several tiers of water spraying upwards and outwards. The scene is set against a clear blue sky. The right side of the image is partially obscured by a dark blue vertical bar that contains the title and other text.

# Oregon Municipal Corporations: Summary of Fiscal Year 2022 Financial Reporting

Fiscal Year 2022

March 2024  
2024-06



Secretary of State  
LaVonne Griffin-Valade



Audits Director  
Kip Memmott

## Introduction

### Background

Oregon's municipal corporations, as defined by Municipal Audit Law, include all counties, cities, school districts, special districts, and public corporations subject to control by local governments. Municipal Audit Law provides instructions for annual reports that municipal corporations are required to submit to the Secretary of State.<sup>1</sup>

Municipal Audit Law requires the Secretary of State, in cooperation with the Oregon Board of Accountancy and in consultation with the Oregon Society of Certified Public Accountants, to prescribe the minimum standards for the conduct of each audit. The Secretary of State requires independent accountants to follow professional auditing standards promulgated by the American Institute of Certified Public Accountants (AICPA) and issue financial reports in accordance with generally accepted accounting principles.

About 1,800 municipal corporations are registered with the Secretary of State and all are subject to annual reporting requirements, but not all are subject to an audit. Municipal Audit Law employs a three-tiered reporting responsibility. All counties, school districts, and public charter schools are required to have their financial statements audited each year. Municipalities with total annual expenditures exceeding \$500,000 are also required to be audited.<sup>2</sup> Most municipal corporations operate on a July 1 to June 30 fiscal year. Audits are performed by local CPA firms and reports are to be filed with the Secretary of State by December 31, within six months of the close of the municipality's fiscal year.

Municipalities with total annual expenditures between \$150,000 and \$500,000 are not required to have an audit and may opt instead to have a financial statement review performed by an independent accountant. Municipalities with total annual expenditures of \$150,000 or less may submit reports in lieu of audit where they self-report expenditures on forms prescribed by the Secretary of State. To be exempt from the audit requirement, the law requires reports be filed on time, and the principal official of the municipal corporation, or the official responsible for receiving and disbursing moneys on behalf of the municipal corporation, must be covered by a fidelity or faithful performance bond sufficient to

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<sup>1</sup> Oregon Revised Statutes 297.405-.555 and 297.990

<sup>2</sup> The Oregon State Legislature passed HB 2110 A during the 2023 legislative session and amended municipal audit law. Amendments are effective for fiscal years ending on or after January 1, 2024, and include increasing reporting thresholds and replacing review reports with agreed-upon procedures. For more information, visit our website at [sos.oregon.gov/HB2110](https://sos.oregon.gov/HB2110).

protect the government from loss. Financial reports filed with the Secretary of State are available for viewing on the Secretary of State’s website on the municipal audit search page.<sup>3</sup>

## Fiscal Year 2022

Of the 1,831 municipal corporations, 1,178 were expected to file audit reports with the Secretary of State for fiscal year 2022. However, 91 (8%) of those audits are more than a year late in their filing and were not filed as of December 31, 2023, and three had filed the wrong report. This is the highest number of non-filers since 2017 when this audit summary report was first published; at that time only 19 entities remained delinquent after one year.

**Figure 1: Fiscal year 2022 financial reports by type of municipal corporation**

	Audit	Review	In-Lieu	Total
Counties	36			36
Community Colleges	17			17
School Districts and ESDs	208			208
Charter Schools	112			112
Cities	217	13	11	241
Fire Districts	119	53	89	261
Other Special Districts	469	115	372	956
<b>Total</b>	<b>1,178</b>	<b>181</b>	<b>472</b>	<b>1,831</b>

The COVID-19 pandemic hit Oregon in early 2020 and has continued challenging both audit firms and municipalities. Early on, the impacts of office closures, physical distancing, and staff absences due to illness or school and daycare closures were felt by everyone. As the pandemic eased in 2022, the challenges of staff absences, new federal programs and increased funding, and continued challenges related to remote work and remote auditing continued to be felt. The summer of 2022 brought new rounds of forest fires that disrupted some municipalities’ ability to finalize financial reports and prepare for audit.

Municipalities and firms are still feeling the impacts of the Great Resignation and decreased staffing.<sup>4</sup> Despite recruitment efforts, staffing remained one of the most commonly cited reasons for filing late audit reports. Audit firm mergers, retirements, and some firms exiting the government auditing space have also contributed to the highest number of late filings, including municipalities not being able to engage a firm timely, that has existed since at least 2017.

## Report Filing Extensions

Municipal Audit Law permits a municipality to request additional time to file its annual audit report beyond the six-month filing deadline for good cause or due to extraordinary circumstances. The request must be in writing and submitted to the Secretary of State’s Audits Division. It must include the

<sup>3</sup> [The municipal audit search page can be found online here, at sos.oregon.gov.](https://sos.oregon.gov)

<sup>4</sup> The term “Great Resignation” was coined by University College London’s School of Management professor Anthony Klotz and describes an ongoing economic trend in which record numbers of employees have voluntarily resigned from their jobs, beginning in early 2021.

cause for the delay and the expected report delivery date. Both the government official and the independent accountant make the request.

Fiscal year 2022 reporting presented more requests for extension than any other year since at least 2015 when we began formally tracking requests. For fiscal year 2022, 361 (31% of audit filers) municipal corporations requested and 301 received approval for an extension of time to file their financial report. This represents an increase of over 200% from 2015 when only 92 extension requests were filed. Reasons cited for extensions typically vary and include delays from staff turnover or extended absence at the municipality or the audit firm, new programs and additional federal funding, construction projects, and late issuance of guidance related to audits of federal funding. Some requests were made as entities filed reports late for fiscal year 2021 and were not able to catch up and file their 2022 report by the statutory deadline.

Requests for extension are typically not approved when a request does not demonstrate good cause as required, when the request is related to a report in lieu of audit, or when a municipality has routinely filed late reports.

The percent of extension requests approved for the 2022 filing year was 83% and is on par with the average of the prior five.

## **Audit Deficiencies and Plans of Action**

Most local governments receive a “clean” audit report each year without any qualifications or deficiencies noted. However, when deficiencies are reported, the governing body of a municipal corporation is required to determine the corrective measures it considers necessary to address the deficiencies. Municipal Audit Law requires a municipal corporation to file with the Secretary of State a copy of its plan of action within 30 days after filing its annual report. The plan must include appropriate actions to address the deficiencies noted and an estimate of the timeframe necessary to complete the planned actions.

## **Statutory Requirements — Annual Summary Reporting**

Oregon law requires the Secretary of State to prepare an annual summary report, which is to include, at a minimum, the following:

- A list of municipal corporations required to file audit reports with the Secretary;
- A list of municipal corporations that filed audit reports with the Secretary within six months after the close of the year under audit;
- A list of municipal corporations that did not request a filing extension and did not file their report within six months of close of fiscal year;
- A list of municipal corporations that requested and were granted filing extensions and if they met their filing extension deadline;
- A list of number and type of deficiencies cited in audit reports; and
- A description of whether the municipal corporation submitted a plan of action to the Secretary of State.

This report and appendices fulfill the requirements outlined in the law.

# Results

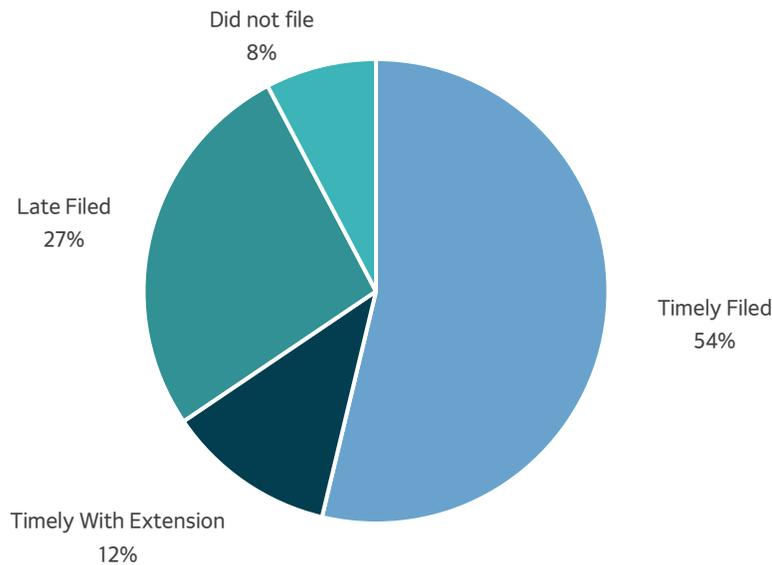
The requirements in Municipal Audit Law are intended for municipal corporations to be financially accountable to the public. There are many stakeholders involved in the municipal audit process. Government officials understand the annual reporting requirements; independent accountants provide timely audit services; the Secretary of State works as a resource for government officials and the audit community throughout the year to aid in understanding and ensure compliance; and the people of Oregon are informed of their local government’s financial activities.

Oregon’s Municipal Audit Law requires the Secretary of State to provide summary information on the status of audit report filings. This report summarizes the financial reporting activities of municipal corporations that were required to, or voluntarily submitted, an audit report to the Secretary of State for the fiscal year ended June 30, 2022.

## Audit Report Filings

Of the 1,831 Oregon municipal corporations actively registered in Oregon, 1,178 were expected to file an audit with the Secretary of State by December 31, 2022, unless they requested an extension. As shown in Figure 2, 66% of these municipalities filed their audit reports on time or within their approved extension deadline. Of the 361 that requested and received extensions, 139 filed their report within the extended deadline. As of December 31, 2023, 91 municipalities had not filed a fiscal year 2022 audit report; these municipalities included 2 counties, 30 cities, 5 school districts & ESD’s, 3 charter schools, 10 fire districts, and 41 special districts.

**Figure 2: Filing status of fiscal year 2022 audit reports**



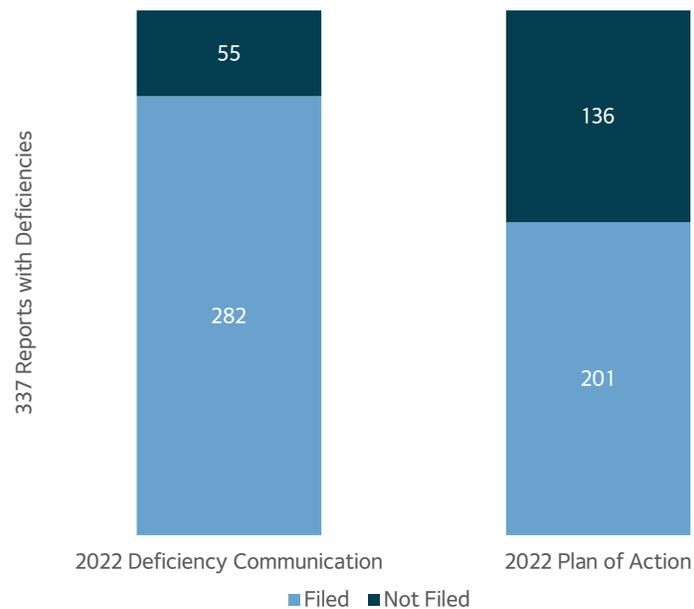
## Audit Report Deficiencies

Professional auditing standards require independent accountants to communicate, in writing, instances of significant deficiencies and material weaknesses to the municipal corporation’s governing body and,

by rule, provide a copy of the communication to the Secretary of State. A material weakness is a deficiency severe enough that there is a reasonable possibility a material misstatement could occur and not be prevented, or detected and corrected, on a timely basis. A significant deficiency is less severe than a material weakness, yet important enough to merit the attention of the governing body.

Reported deficiencies generally fall into three broad categories: weaknesses in internal controls related to financial reporting; errors and misstatements in the financial statements; and violations of laws, rules, and regulations. As shown in Figure 3, of the 1178 municipal audit reports filed for fiscal year 2022, 337 (29%) reported one or more audit deficiencies; a total of 641 deficiencies were reported with the majority related to weaknesses in internal control. Of the municipalities with deficiencies reported, only 60% filed a plan of action and 84% filed deficiency communications with the Secretary of State as required. The rate of compliance for filing the required plan of action has steadily decreased each year from 79% in 2019.

**Figure 3: Required deficiency letters and plans of action; not all were filed**



### Internal Control Deficiencies

At least one significant deficiency or material weakness in internal controls was reported for 266 municipalities. A deficiency exists when the design or operation of controls does not allow management or employees, in the normal course of performing their assigned accounting and financial reporting functions, to prevent, or detect and correct, financial misstatements on a timely basis. Inadequate segregation of duties and the inability to prepare financial statements are common in smaller governments with limited staff and remain the most prevalent deficiencies reported.

## Compliance with Laws, Rules, and Regulations

Auditors reported one or more instances of significant noncompliance with laws, rules, regulations, or grantor requirements for 43 municipal corporations. Ad valorem taxes are a major source of revenue for most of Oregon's municipal corporations. As such, municipal corporations are required to prepare, adopt, and execute annual or biennial budgets in accordance with Oregon's Local Budget Law. Significant noncompliance with those requirements may result in deficiencies reported by the auditor. Other instances of non-compliance may pertain to Oregon's Public Contracting Code, failure to obtain required fidelity bond insurance coverage, or failing to comply with federal or state grant requirements.

## Accounting Errors and Misstatements

Auditors reported one or more significant deficiencies or material misstatements for 110 municipal corporations. Errors and misstatements occurred in several accounts and funds. Many could have been detected and corrected timely if the municipal corporation had a stronger system of internal control. Some common errors are recording amounts in the wrong account or fund; recording purchases of capital assets as expenditures in the year of purchase instead of capitalizing and depreciating over their life expectancy; reporting items at insurance value or fair market value instead of historical cost; not reporting transactions at all due to lack of records; or incorrectly depreciating assets. There are also misstatements for the failure to recognize and record accruals required for revenues and expenditures.

## Conclusion

This summary report fulfills the legislative requirement of Oregon's Municipal Audit Law and presents a summary of financial reporting activity and required reports submitted for fiscal year 2022, as of December 31, 2023. We appreciate the ongoing partnership with professional independent accountants and Oregon municipal corporations in ensuring compliance with the law and enhanced transparency.

We have included the summary information required by law in the following appendices:

**Appendix A** is a list of municipalities that filed timely reports within the six-month statutory deadline or within an approved extension deadline.

**Appendix B** is a list of municipal corporations that either filed reports beyond an approved extension of time or filed late and did not file a request for an extension.

Both Appendix A and Appendix B identify whether letters reporting material weaknesses or significant deficiencies issued by the independent accountants were received and whether a plan of action adopted by the governing body was filed. Both items are required to be filed with the Secretary of State when significant or material deficiencies are reported.

Appendices A and B also include the number and type of material weaknesses and significant deficiencies reported by the independent accountants and filed with the Secretary of State.

**Appendix C** is a table showing the municipal corporations that had not filed as of December 31, 2023.

# Appendix A: Timely Filed Reports

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
<b>COUNTIES</b>						
BENTON CO	✓					
CLACKAMAS CO	✓					
CLATSOP CO						
CROOK CO	✓					
CURRY CO	✓	✓	✓	1		
DESCHUTES CO						
DOUGLAS CO						
GRANT CO		✓	✓	4		1
HARNEY CO						
JACKSON CO	✓					
JEFFERSON CO	✓					
JOSEPHINE CO	✓	✓	✓	1		
KLAMATH CO	✓					
LANE CO	✓	✓	✓	1	1	
LINN CO						
MALHEUR CO						
MARION CO						
MULTNOMAH CO						
POLK CO	✓					
SHERMAN CO		✓	✓	1		
TILLAMOOK CO	✓					
UNION CO		✓	✓	2	1	
WASHINGTON CO	✓	✓	✓	2	2	
WHEELER CO		✓		2		
YAMHILL CO	✓					
<b>COMMUNITY COLLEGES</b>						
CENTRAL OREGON COMMUNITY COLLEGE						
CHEMEKETA COMMUNITY COLLEGE	✓					
CLACKAMAS COMMUNITY COLLEGE						
CLATSOP COMMUNITY COLLEGE						
COLUMBIA GORGE COMMUNITY COLLEGE	✓	✓	✓	2	2	
KLAMATH COMMUNITY COLLEGE						
LANE COMMUNITY COLLEGE	✓					
LINN-BENTON COMMUNITY COLLEGE						
MOUNT HOOD COMMUNITY COLLEGE		✓	✓	1	1	
PORTLAND COMMUNITY COLLEGE						
ROGUE COMMUNITY COLLEGE						
SOUTHWESTERN OREGON COMMUNITY COLLEGE DISTRICT						
TREASURE VALLEY COMMUNITY COLLEGE						
UMPQUA COMMUNITY COLLEGE						
<b>SCHOOL DISTRICTS &amp; ESDs</b>						
BAKER CO SCHOOL DISTRICT 16J						

\*When significant deficiencies or material weaknesses are reported, the government must file a plan of action with the Secretary of State (ORS 297.466)

\*\*Material weaknesses or significant deficiencies reported to management were filed with the Secretary of State as required by Minimum Standards (OAR 162-010, ORS 297)

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
BAKER CO SCHOOL DISTRICT 5J						
BAKER CO SCHOOL DISTRICT 61						
BENTON CO SCHOOL DISTRICT 17J						
BENTON CO SCHOOL DISTRICT 1J						
BENTON CO SCHOOL DISTRICT 509J	✓					
CLACKAMAS CO SCHOOL DISTRICT 108						
CLACKAMAS CO SCHOOL DISTRICT 35	✓					
CLACKAMAS CO SCHOOL DISTRICT 46						
CLACKAMAS CO SCHOOL DISTRICT 53						
CLACKAMAS CO SCHOOL DISTRICT 62						
CLACKAMAS CO SCHOOL DISTRICT 86	✓					
CLATSOP CO SCHOOL DISTRICT 8				2		
COLUMBIA CO SCHOOL DISTRICT 13	✓	✓	✓	2	2	
COLUMBIA CO SCHOOL DISTRICT 1J		✓		1		
COLUMBIA CO SCHOOL DISTRICT 47J	✓	✓	✓	1	1	
COLUMBIA CO SCHOOL DISTRICT 502						
COLUMBIA CO SCHOOL DISTRICT 6J						
COOS CO SCHOOL DISTRICT 41						
COOS CO SCHOOL DISTRICT 54C		✓	✓	2	1	
COOS CO SCHOOL DISTRICT 8						
COOS CO SCHOOL DISTRICT 9		✓	✓	1	1	
CROOK CO SCHOOL DISTRICT						
CURRY CO SCHOOL DISTRICT 1		✓	✓	1		
CURRY CO SCHOOL DISTRICT 2CJ						
DESCHUTES CO SCHOOL DISTRICT 1		✓	✓	1	1	
DESCHUTES CO SCHOOL DISTRICT 2J						
DOUGLAS CO ESD						
DOUGLAS CO SCHOOL DISTRICT 1						
DOUGLAS CO SCHOOL DISTRICT 105						
DOUGLAS CO SCHOOL DISTRICT 116						
DOUGLAS CO SCHOOL DISTRICT 12						
DOUGLAS CO SCHOOL DISTRICT 130						
DOUGLAS CO SCHOOL DISTRICT 15						
DOUGLAS CO SCHOOL DISTRICT 19						
DOUGLAS CO SCHOOL DISTRICT 32						
DOUGLAS CO SCHOOL DISTRICT 34						
DOUGLAS CO SCHOOL DISTRICT 4						
DOUGLAS CO SCHOOL DISTRICT 70						
DOUGLAS CO SCHOOL DISTRICT 77						
FOSSIL SCHOOL DISTRICT 21J		✓	✓	2		
GILLIAM CO SCHOOL DISTRICT 25J		✓	✓	1		
GRANT CO ESD						
GRANT CO SCHOOL DISTRICT 16J	✓	✓	✓	3		
GRANT CO SCHOOL DISTRICT 3	✓	✓	✓	1		
GRANT CO SCHOOL DISTRICT 4		✓	✓	1		
GRANT CO SCHOOL DISTRICT 8		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 16		✓	✓	1		

\*When significant deficiencies or material weaknesses are reported, the government must file a plan of action with the Secretary of State (ORS 297.466)

\*\*Material weaknesses or significant deficiencies reported to management were filed with the Secretary of State as required by Minimum Standards (OAR 162-010, ORS 297)

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
HARNEY CO SCHOOL DISTRICT 28		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 3						
HARNEY CO SCHOOL DISTRICT 33		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 7				1		
HIGH DESERT ESD REGION 10						
HOOD RIVER CO SCHOOL DISTRICT						
IMBLER SCHOOL DISTRICT 11		✓	✓	1		
JACKSON CO SCHOOL DISTRICT 35						
JACKSON CO SCHOOL DISTRICT 4						
JACKSON CO SCHOOL DISTRICT 549C						
JACKSON CO SCHOOL DISTRICT 6						
JACKSON CO SCHOOL DISTRICT 94						
JEFFERSON CO SCHOOL DISTRICT 4						
JEFFERSON CO SCHOOL DISTRICT 41		✓	✓	1		
JOSEPHINE CO/THREE RIVERS SCHOOL DISTRICT						
KLAMATH CO SCHOOL DISTRICT						
LAKE CO ESD						
LAKE CO SCHOOL DISTRICT 14						
LAKE CO SCHOOL DISTRICT 18						
LAKE CO SCHOOL DISTRICT 21						
LANE CO SCHOOL DISTRICT 1						
LANE CO SCHOOL DISTRICT 19						
LANE CO SCHOOL DISTRICT 40						
LANE CO SCHOOL DISTRICT 71						
LANE CO SCHOOL DISTRICT 97J		✓	✓	1	1	
LINCOLN CO SCHOOL DISTRICT						
LINN CO SCHOOL DISTRICT 55	✓					
LINN CO SCHOOL DISTRICT 552C						
LINN CO SCHOOL DISTRICT 7						
LINN CO SCHOOL DISTRICT 95C						
LINN-BENTON-LINCOLN ESD						
MALHEUR CO SCHOOL DISTRICT 12						
MALHEUR CO SCHOOL DISTRICT 26						
MALHEUR CO SCHOOL DISTRICT 3						
MALHEUR CO SCHOOL DISTRICT 51		✓	✓	1		
MALHEUR CO SCHOOL DISTRICT 61		✓	✓	1		
MALHEUR CO SCHOOL DISTRICT 81						
MARION CO SCHOOL DISTRICT 1						
MARION CO SCHOOL DISTRICT 14J	✓					
MARION CO SCHOOL DISTRICT 15		✓	✓	1	1	
MARION CO SCHOOL DISTRICT 24J						
MARION CO SCHOOL DISTRICT 29J		✓		1	1	
MARION CO SCHOOL DISTRICT 45						
MARION CO SCHOOL DISTRICT 4J						
MARION CO SCHOOL DISTRICT 91						
MULTNOMAH CO ESD						

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\*\*Material weaknesses or significant deficiencies reported to management were filed with the Secretary of State as required by Minimum Standards (OAR 162-010, ORS 297)

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
MULTNOMAH CO SCHOOL DISTRICT 10J	✓					
MULTNOMAH CO SCHOOL DISTRICT 1J						
MULTNOMAH CO SCHOOL DISTRICT 3						
MULTNOMAH CO SCHOOL DISTRICT 39	✓	✓	✓	6	1	2
MULTNOMAH CO SCHOOL DISTRICT 40	✓					
NORTH CENTRAL ESD		✓		1		
POLK CO SCHOOL DISTRICT 2	✓					
POLK CO SCHOOL DISTRICT 21						
POLK CO SCHOOL DISTRICT 57						
SOUTH COAST ESD		✓	✓	3	2	
SOUTHERN OREGON ESD						
TILLAMOOK CO SCHOOL DISTRICT 101	✓					
TILLAMOOK CO SCHOOL DISTRICT 56						
TILLAMOOK CO SCHOOL DISTRICT 9						
UMATILLA CO SCHOOL DISTRICT 7	✓					
UMATILLA CO SCHOOL DISTRICT 8R						
UNION CO SCHOOL DISTRICT 1		✓	✓	2		1
UNION CO SCHOOL DISTRICT 23		✓	✓	4		2
UNION CO SCHOOL DISTRICT 5		✓	✓	4	2	1
WASCO CO SCHOOL DISTRICT 1		✓	✓	6	4	1
WASCO CO SCHOOL DISTRICT 21			✓	1		
WASCO CO SCHOOL DISTRICT 29	✓	✓		4	3	
WASHINGTON CO SCHOOL DISTRICT 13						
WASHINGTON CO SCHOOL DISTRICT 15	✓					
WASHINGTON CO SCHOOL DISTRICT 1J						
WASHINGTON CO SCHOOL DISTRICT 23J						
WASHINGTON CO SCHOOL DISTRICT 48J						
WASHINGTON CO SCHOOL DISTRICT 511J						
WASHINGTON CO SCHOOL DISTRICT 88J				1	1	
WHEELER CO SCHOOL DISTRICT 1						
WHEELER CO SCHOOL DISTRICT 55		✓	✓	2		
YAMHILL CO SCHOOL DISTRICT 1						
YAMHILL CO SCHOOL DISTRICT 30J						
YAMHILL CO SCHOOL DISTRICT 40	✓					
YAMHILL CO SCHOOL DISTRICT 48J		✓		2	1	1
YAMHILL CO SCHOOL DISTRICT 4J						
YAMHILL CO SCHOOL DISTRICT 8						
<b>CHARTER SCHOOLS</b>						
ACADEMY FOR CHARACTER EDUCATION						
ARCO IRIS SPANISH IMMERSION CHARTER SCHOOL						
ARMADILLO TECHNICAL INSTITUTE						
BAKER CO SCHOOL DISTRICT 30J		✓	✓	1		
BAKER EARLY COLLEGE		✓	✓	1		
BAKER WEB ACADEMY		✓	✓	1		
BEND INTERNATIONAL SCHOOL, INC	✓		✓	3	3	
BRIDGE CHARTER ACADEMY						

\*When significant deficiencies or material weaknesses are reported, the government must file a plan of action with the Secretary of State (ORS 297.466)

\*\*Material weaknesses or significant deficiencies reported to management were filed with the Secretary of State as required by Minimum Standards (OAR 162-010, ORS 297)

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
CAMAS VALLEY SCHOOL						
CASCADE HEIGHTS PUBLIC CHARTER SCHOOL						
CENTER FOR ADVANCED LEARNING, THE						
CLACKAMAS ACADEMY OF INDUSTRIAL SCIENCE						
CLACKAMAS MIDDLE COLLEGE				3	1	
CLACKAMAS WEB ACADEMY				2		
COMMUNITY ROOTS SCHOOL						
CRATER LAKE CHARTER ACADEMY						
EAGLE CHARTER SCHOOL		✓	✓	3	1	
EAGLERIDGE HIGH SCHOOL		✓		1		
EDDYVILLE CHARTER SCHOOL						
EMERSON SCHOOL, THE						
ESTACADA WEB ACADEMY						
EVERGREEN VIRTUAL ACADEMY						
FOUR RIVERS COMMUNITY SCHOOL						
FRONTIER CHARTER ACADEMY	✓					
GILLIAM CO SCHOOL DISTRICT 3		✓	✓	2		
HARMONY ACADEMY						
HOPE CHINESE CHARTER SCHOOL						
HOWARD STREET CHARTER SCHOOL						
INAVALE COMMUNITY PARTNERS INC						
INSIGHT SCHOOL OF OREGON PAINTED HILLS						
JACKSON CO SCHOOL DISTRICT 59						
JACKSON CO SCHOOL DISTRICT 91						
JANE GOODALL ENVIRONMENTAL MIDDLE SCHOOL	✓	✓	✓	1		
KAIROS PDX LEARNING ACADEMY						
KIDS UNLIMITED ACADEMY WHITE CITY						
LE MONDE FRENCH IMMERSION PUBLIC CHARTER SCHOOL						
LEWIS AND CLARK MONTESSORI PUBLIC CHARTER SCHOOL						
LIGHTHOUSE SCHOOL, THE						
LOURDES CHARTER SCHOOL, THE						
LUCKIAMUTE VALLEY CHARTER SCHOOLS		✓	✓	4	1	
M.I.T.C.H. CHARTER SCHOOL						
M.I.T.C.H. SHERWOOD CHARTER SCHOOL						
MALHEUR CO SCHOOL DISTRICT 29		✓	✓	1	1	
MALHEUR CO SCHOOL DISTRICT 66						
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY - GRESHAM						
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY - ST HELENS						
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY-DAVID DOUGLAS						

\*When significant deficiencies or material weaknesses are reported, the government must file a plan of action with the Secretary of State (ORS 297.466)

\*\*Material weaknesses or significant deficiencies reported to management were filed with the Secretary of State as required by Minimum Standards (OAR 162-010, ORS 297)

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY-PORTLAND						
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY-REYNOLDS						
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY-WOODBURN						
METRO EAST WEB ACADEMY						
MOLALLA RIVER ACADEMY	✓					
MOSIER COMMUNITY SCHOOL		✓		2		
MOUNTAIN VIEW CHARTER ACADEMY						
MULTNOMAH LEARNING ACADEMY	✓					
NETWORK CHARTER SCHOOL		✓		2	1	
OREGON CHARTER ACADEMY						
OREGON CITY SERVICE LEARNING ADADEMY						
OREGON FAMILY SCHOOL		✓	✓	1	1	
OREGON FOR QUALITY VIRTUAL EDUCATION INC						
OREGON TRAIL PRIMARY ACADEMY						
PAISLEY SCHOOL						
PEOPLE INVOLVED IN EDUCATION/SWEET HOME						
PORTLAND VILLAGE SCHOOL						
RESOURCE LINK CHARTER SCHOOL						
RIDGELINE MONTESSORI CHARTER SCHOOL						
SAUVIE ISLAND SCHOOL	✓					
SILETZ VALLEY SCHOOL						
SILVIES RIVER CHARTER SCHOOL						
SPRINGWATER ENVIRONMENTAL SCIENCES SCHOOL						
SUNNY WOLF CHARTER SCHOOL						
THE IVY SCHOOL						
TWIN RIVERS CHARTER SCHOOL						
UNION CO SCHOOL DISTRICT 15		✓	✓	2		1
VALLEY SCHOOL OF SOUTHERN OREGON						
VIBES PUBLIC CHARTER SCHOOL						
WEST LANE TECHNICAL LEARNING CENTER		✓		1		
WILLAMETTE CONNECTIONS ACADEMY						
WILLAMETTE LEADERSHIP ACADEMY						
<b>CITIES</b>						
ADRIAN						
AMITY						
ARLINGTON		✓	✓	7		
ASHLAND						
ASTORIA			✓	2	2	
AUMSVILLE						
AURORA	✓					
BANDON	✓	✓	✓	1		

\*When significant deficiencies or material weaknesses are reported, the government must file a plan of action with the Secretary of State (ORS 297.466)

\*\*Material weaknesses or significant deficiencies reported to management were filed with the Secretary of State as required by Minimum Standards (OAR 162-010, ORS 297)

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
BANKS						
BAY CITY		✓	✓	5	3	
BEAVERTON						
BEND						
BROOKINGS						
BROWNSVILLE			✓	1		
BUTTE FALLS		✓	✓	1		
CANBY	✓					
CANNON BEACH	✓					
CANYON CITY		✓	✓	2		
CARLTON	✓					
COBURG						
CONDON		✓	✓	1		
COOS BAY						
CORNELIUS				1		1
COVE		✓	✓	2		
CULVER		✓	✓	2		
DAYTON						
DAYVILLE		✓	✓	2		
DETROIT	✓	✓		1		
DONALD						
DUNDEE	✓			1	1	
DURHAM						
ECHO		✓	✓	2		
ELGIN		✓	✓	2	1	
ESTACADA						
EUGENE						
GEARHART				1		
GLADSTONE	✓					
GRANTS PASS						
GRESHAM						
HAINES		✓		1		
HALFWAY		✓	✓	1		
HALSEY						
HAPPY VALLEY						
HEPPNER	✓	✓		1		
HERMISTON	✓					
HILLSBORO						
HINES						
HOOD RIVER	✓					
HUBBARD	✓	✓	✓	2	2	
HUNTINGTON						
INDEPENDENCE						
IONE			✓	1		
ISLAND CITY		✓	✓	2	1	
JACKSONVILLE						
JEFFERSON						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
JUNCTION CITY						
KEIZER						
KLAMATH FALLS						
LA GRANDE	✓	✓	✓	4	3	
LAFAYETTE	✓					
LAKE OSWEGO						
LAKESIDE		✓		3	1	1
LOWELL	✓					
MANZANITA	✓	✓	✓	2	1	1
MEDFORD						
MILLERSBURG	✓	✓	✓	2	1	
MILTON FREEWATER	✓					
MOLALLA	✓	✓	✓	1	1	
MONMOUTH	✓					
MONROE	✓			3		1
MONUMENT		✓	✓	2		
MORO		✓		2		
MOUNT ANGEL						
MOUNT VERNON		✓	✓	2		
MYRTLE CREEK						
NEHALEM		✓	✓	1		
NEWBERG	✓					
NORTH BEND	✓	✓		2	1	
NYSSA						
OAKLAND				2		
OREGON CITY						
PHILOMATH		✓	✓	1		1
PILOT ROCK		✓	✓	2	1	
PORTLAND						
PRINEVILLE	✓					
RAINIER						
REDMOND	✓					
REEDSPORT	✓					
ROCKAWAY BEACH		✓	✓	4	3	
ROGUE RIVER						
ROSEBURG						
SALEM	✓					
SANDY		✓	✓	1	1	
SCIO		✓		2		
SEASIDE						
SHERIDAN						
SODAVILLE	✓	✓		5	2	1
SPRAY		✓	✓	2		
SPRINGFIELD						
ST PAUL						
SUBLIMITY						
SUTHERLIN						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
THE DALLES		✓		2	2	
TROUTDALE						
TUALATIN	✓					
UMATILLA						
UNION		✓	✓	4	2	
VALE						
WALLOWA		✓	✓	1		
WARRENTON	✓					
WEST LINN						
WESTFIR		✓		2		
WHEELER		✓	✓	4		
WILLAMINA						
WILSONVILLE						
WOOD VILLAGE						
WOODBURN						
YAMHILL						
<b>FIRE DISTRICTS</b>						
AMITY RFPD		✓		1		
APPLEGATE VALLEY RFPD 9						
AUMSVILLE RFPD		✓	✓	1		
AURORA RFPD	✓					
BLACK BUTTE RANCH RFPD						
BOARDMAN FIRE AND RESCUE		✓		1		
BROWNSVILLE RFPD		✓		2		
CANNON BEACH RFPD						
CENTRAL OREGON COAST FIRE & RESCUE	✓					
CHARLESTON RFPD						
CLACKAMAS CO FIRE DISTRICT 1	✓	✓	✓	1	1	
CLATSKANIE RFPD		✓		3		
COBURG RFPD		✓		2		
COLTON RFPD						
CORBETT FIRE DISTRICT NO. 14						
CORVALLIS RFPD		✓		1		
CROOK CO FIRE & RESCUE						
CROOKED RIVER RANCH RFPD						
DAYTON RFPD		✓		2		
DEPOE BAY RFPD	✓					
DESCHUTES CO RFPD 2						
DOUGLAS CO RFPD 2		✓	✓	2		1
EAST UMATILLA FIRE AND RESCUE		✓	✓	1		
ECHO RFPD 7-403			✓	1		
ESTACADA RFPD		✓	✓	5	2	
EUGENE RFPD 01						
EVANS VALLEY RFPD						
GLIDE RFPD						
GOSHEN RFPD						
HALSEY SHEDD RFPD		✓	✓	3	1	

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
HUBBARD RFPD						
ILLINOIS VALLEY RFPD						
JACKSON CO RFPD 3						
JACKSON CO RFPD 4		✓		4	1	
JEFFERSON RFPD		✓		4		
JUNCTION CITY RFPD		✓	✓	2		
KEIZER RFPD	✓		✓	1		
KENO RFPD		✓	✓	3		
KLAMATH CO RFPD 1		✓	✓	4	2	
LA PINE RFPD		✓		6	1	2
LAKE GROVE RFPD						
LANE FIRE AUTHORITY						
LEBANON RFPD						
MARION CO RFPD 01						
MCKENZIE FIRE AND RESCUE	✓	✓	✓	1		
MEDFORD RFPD				1		
MID-COLUMBIA FIRE & RESCUE						
MILL CITY RFPD				1		
MOHAWK VALLEY RFPD		✓		1		
MOLALLA RFPD						
MONROE RFPD		✓		2		
MOSIER RFPD		✓	✓	5	3	1
MT ANGEL FIRE DISTRICT						
NEHALEM BAY FIRE & RESCUE DISTRICT		✓	✓	1		
NESTUCCA RFPD						
NETARTS OCEANSIDE RFPD		✓		2		
NORTH LINCOLN FIRE & RESCUE # 1		✓	✓	1		
PHILOMATH RFPD						
PLEASANT HILL RFPD						
POLK CO RFPD 1	✓					
REDMOND FIRE AND RESCUE						
ROGUE RIVER RFPD						
SALEM SUBURBAN RFPD	✓		✓	2		
SANDY RFPD						
SANTA CLARA RFPD						
SCIO RFPD		✓		2		
SEAL ROCK RFPD	✓					
SILVERTON RFPD						
SOUTH LANE CO RFPD		✓		2		
STAYTON RFPD						
SUBLIMITY RFPD						
SWEET HOME FIRE & AMBULANCE DISTRICT						
TANGENT RFPD						
TRI CITY RFPD 04			✓	2		
TUALATIN VALLEY FIRE & RESCUE						
TURNER RFPD	✓					
UMATILLA CO FIRE DISTRICT 1		✓	✓	1		

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
UMATILLA RFPD 7-405	✓	✓		1		
WEST SIDE RFPD						
WILLAKENZIE RFPD				1		
WOODBURN RFPD						
WY'EAST RFPD		✓		3	2	
YACHATS RFPD	✓					
<b>OTHER SPECIAL DISTRICTS</b>						
ARNOLD IRRIGATION DISTRICT						
ASSOCIATION OF OREGON COUNTIES		✓	✓	1	1	
ASTORIA URBAN RENEWAL AGENCY						
BAKER CO LIBRARY DISTRICT		✓	✓	1		
BANDON URBAN RENEWAL AGENCY	✓					
BARNEY RESERVOIR JOINT COMMISSION						
BAY AREA HEALTH DISTRICT		✓	✓	1	1	
BEAVERTON URBAN REDEVELOPMENT AGENCY						
BEND METRO PARKS & REC						
BEND METROPOLITAN PLANNING COMMISSION						
BEND URBAN RENEWAL AGENCY						
BENTON SWCD		✓	✓	2		
BOARDMAN PARKS & REC DISTRICT		✓	✓	1		
BORING WATER DISTRICT						
BROOKS COMMUNITY SERVICE DISTRICT						
CANBY URBAN RENEWAL DISTRICT	✓					
CARLTON URBAN RENEWAL AGENCY						
CENTRAL AND EASTERN OREGON JUVENILE JUSTICE CONSORTIUM	✓					
CENTRAL LINCOLN PUD						
CENTRAL OREGON IRRIGATION DISTRICT	✓			1		
CENTRAL OREGON REGIONAL HOUSING AUTHORITY						
CHARLESTON SANITARY DISTRICT						
CHENOWITH WATER PUD		✓		3	2	
CHETCO COMMUNITY LIBRARY DISTRICT						
CITY CO INSURANCE SERVICE ADM TRUST						
CITY OF OREGON CITY URBAN RENEWAL COMMISSION						
CLACKAMAS CO DEVELOPMENT AGENCY	✓			1	1	
CLACKAMAS CO ENHANCED LAW ENFORCEMENT DISTRICT						
CLACKAMAS CO EXTENSION AND 4-H SERVICES DISTRICT						
CLACKAMAS CO SERVICE DISTRICT 5						
CLACKAMAS CO VECTOR CONTROL						
CLACKAMAS REGIONAL WATER SUPPLY COMMISSION	✓					
CLATSKANIE PUD						
CLATSOP CO 4H EXTENSION SERVICE DISTRICT						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
CLATSOP CO ROAD DISTRICT # 1						
CLATSOP CO RURAL LAW ENFORCEMENT DISTRICT						
CLEAN WATER SERVICES OF WASHINGTON CO						
COLTON WATER DISTRICT						
COLUMBIA CO 4H & EXTENSION SERVICE DISTRICT	✓					
COLUMBIA CO DEVELOPMENT AGENCY	✓					
COLUMBIA CORRIDOR DRAINAGE DISTRICTS JOINT CONTRACTING AUTHORITY						
COLUMBIA GATEWAY URBAN RENEWAL AGENCY						
COLUMBIA GORGE REGIONAL AIRPORT						
COLUMBIA IMPROVEMENT DISTRICT						
COLUMBIA RIVER ESTUARY STUDY TASKFORCE						
COLUMBIA RIVER PUD						
COOS BAY NORTH BEND WATER BOARD						
COOS BAY URBAN RENEWAL AGENCY						
COOS BAY/NORTH BEND/CHARLESTON VISITORS CONVENTION BUREAU						
COOS CO AIRPORT DISTRICT	✓					
COOS CURRY HOUSING AUTHORITY						
COQUILLE VALLEY HOSPITAL DISTRICT						
COUNTYWIDE LAW ENFORCEMENT DISTRICT						
CRESCENT SANITARY DISTRICT	✓	✓	✓	1		
CROOK CO PARKS & REC DISTRICT	✓					
CURRY PUBLIC LIBRARY DISTRICT		✓	✓	1		
DESCHUTES BASIN BOARD OF CONTROL						
DESCHUTES CO 911 COMMUNICATIONS SERVICE DISTRICT						
DESCHUTES CO EXTENSION & 4H SERVICE DISTRICT						
DESCHUTES VALLEY WATER DISTRICT		✓	✓	1		
DUNTHORPE RIVERDALE SERVICE DISTRICT						
EAGLE POINT IRRIGATION DISTRICT		✓	✓	1		
EAST FORK IRRIGATION DISTRICT		✓		2	1	
EAST IMPROVEMENT DISTRICT		✓		2	1	
EAST MULTNOMAH SWCD						
EAST SALEM SERVICE DISTRICT						
EAST UMATILLA CO AMBULANCE AREA HEALTH DISTRICT		✓	✓	3	1	
EASTERN OREGON HUMAN SERVICE CONSORTIUM						
EMERALD PUD						
EMERGENCY COMMUNICATIONS OF SOUTHERN OREGON						
ESTACADA URBAN RENEWAL AGENCY						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
EUGENE URBAN RENEWAL AGENCY						
EUGENE WATER & ELECTRIC BOARD						
FAIRVIEW WATER DISTRICT				1		
FARGO INTERCHANGE SERVICE DISTRICT						
FARMERS IRRIGATION DISTRICT		✓		1		
FERN RIDGE LIBRARY DISTRICT						
FOREST GROVE URBAN RENEWAL AGENCY						
FRONTIER REGIONAL 911 AGENCY		✓	✓	1		
GILLIAM CO SWCD	✓	✓	✓	1		
GLADSTONE URBAN RENEWAL AGENCY	✓					
GLENEDEN SANITARY DISTRICT						
GOVERNMENT CAMP SANITARY DISTRICT						
GRAND PRAIRIE WATER CONTROL DISTRICT		✓	✓	1		
GRANT CO EXTENSION & 4-H SERVICE DISTRICT		✓	✓	1		
GRANT CO TRANSPORTATION DISTRICT						
GRANT SWCD		✓	✓	2		
GRANTS PASS IRRIGATION DISTRICT						
GRANTS PASS URBAN RENEWAL AGENCY						
GREATER ST HELENS AQUATIC DISTRICT						
HARBOR SANITARY DISTRICT		✓		2		
HARNEY DISTRICT HOSPITAL		✓	✓	1	1	
HARNEY SWCD						
HECETA WATER PEOPLE'S UTILITY DISTRICT						
HERMISTON IRRIGATION DISTRICT		✓	✓	1		
HILLSBORO ECONOMIC DEVELOPMENT COUNCIL						
HILLSBORO FOREST GROVE BEAVERTON TIGARD TUALATIN VALLEY JOINT WATER COMMISSION						
HOME FORWARD	✓					
HOMES FOR GOOD HOUSING AGENCY	✓					
HOOD RIVER CO TRANSPORTATION		✓	✓	3	2	
HOOD RIVER COMMUNITY PARK & REC		✓		1		
HOOD RIVER COUNTY LIBRARY DISTRICT						
HOOD RIVER SWCD		✓		2		
HOOD RIVER URBAN RENEWAL AGENCY	✓					
HORSEFLY IRRIGATION DISTRICT	✓	✓		4	1	
HOUSING AUTHORITY OF CLACKAMAS CO	✓	✓	✓	1	1	
HOUSING AUTHORITY OF JACKSON CO	✓					
HOUSING AUTHORITY OF LINCOLN CO	✓					
HOUSING AUTHORITY OF MALHEUR CO						
HOUSING AUTHORITY OF SALEM						
HOUSING AUTHORITY OF UMATILLA CO				1	1	
HOUSING AUTHORITY OF WASHINGTON CO	✓	✓		1	1	
HOUSING AUTHORITY OF YAMHILL CO	✓			2	1	1
ICE FOUNTAIN WATER DISTRICT		✓	✓	2	1	
INDEPENDENCE URBAN RENEWAL AGENCY						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
ISLAND CITY AREA SANITARY DISTRICT		✓	✓	3	1	
JACKSON CO 4-H, MASTER GARDENER & AGRICULTURAL SERVICE DISTRICT	✓					
JACKSON CO LIBRARY DISTRICT	✓					
JACKSON CO VECTOR CONTROL DISTRICT		✓		5		
JACKSON SWCD						
JACKSONVILLE URBAN RENEWAL AGENCY						
JEFFERSON CO LIBRARY DISTRICT						
JOSEPHINE CO 911 AGENCY						
JOSEPHINE COUNTY-CITY OF GRANTS PASS SOLID WASTE AGENCY						
JOSEPHINE HOUSING & COMMUNITY DEVELOPMENT COUNCIL	✓					
JUNCTION CITY WATER CONTROL DISTRICT				1		
KERNVILLE-GLENEDEN BEACH-LINCOLN BEACH WATER DISTRICT						
KLAMATH BASIN IMPROVEMENT DISTRICT		✓		3		
KLAMATH CO DRAIN SERVICE DISTRICT						
KLAMATH CO EMERGENCY COMMUNICATIONS DISTRICT		✓		1		
KLAMATH CO EXTENSION SERVICE DISTRICT						
KLAMATH DRAINAGE DISTRICT		✓		3		
KLAMATH FALLS URBAN RENEWAL AGENCY						
KLAMATH HOUSING AUTHORITY						
KLAMATH IRRIGATION DISTRICT		✓		3		
KLAMATH VECTOR CONTROL DISTRICT		✓		3		
LA GRANDE URBAN RENEWAL AGENCY	✓					
LAKE CO LIBRARY DISTRICT		✓	✓	1		
LAKE GROVE WATER DISTRICT						
LAKE OSWEGO REDEVELOPMENT AGENCY						
LAKESIDE WATER DISTRICT				2		1
LAKEVIEW SWCD						
LANE LIBRARY DISTRICT						
LANE WORKFORCE PARTNERSHIP						
LANGELL VALLEY IRRIGATION DISTRICT						
LEBANON AQUATIC DISTRICT						
LIBRARY DISTRICT OF CLACKAMAS CO						
LINN CO 4H AND EXTENSION DISTRICT						
LINN CO EMERGENCY TELEPHONE AGENCY						
LINN REGIONAL FUELING FACILITY						
LINN-BENTON HOUSING AUTHORITY						
LONE PINE IRRIGATION DISTRICT						
MADRAS AQUATIC CENTER						
MALHEUR MEMORIAL HEALTH CENTER						
MARION CO EXTENSION AND 4-H SERVICE DISTRICT						
MARION SWCD						

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				Internal Control	Accounting Errors	Non-Compliance
MCMINNVILLE WATER & LIGHT DEPARTMENT						
MEDCOM AMBULANCE AUTHORITY SERVICE DISTRICT		✓	✓	3		
MEDFORD IRRIGATION DISTRICT	✓	✓		7		
MEDFORD URBAN RENEWAL AGENCY						
MEDFORD WATER COMMISSION						
METRO						
METRO WASTEWATER MANAGEMENT COMMISSION						
MID-COLUMBIA ECONOMIC DEVELOPMENT		✓		1		
MIDDLE FORK IRRIGATION DISTRICT		✓	✓	1		
MID-MULTNOMAH COUNTY STREET LIGHTING SERVICE DISTRICT NO. 14						
MID-WILLAMETTE VALLEY CABLE REGULATORY COMMISSION						
MOLALLA AQUATIC DISTRICT						
MONMOUTH INDEPENDENCE NETWORK						
MONMOUTH URBAN RENEWAL DISTRICT	✓					
MORROW CO UNIFIED RECREATION DISTRICT						
MULINO WATER DISTRICT 1						
MULTNOMAH CO DRAINAGE DISTRICT 1						
MULTNOMAH COUNTY LIBRARY DISTRICT						
NEHALEM BAY WASTEWATER AGENCY		✓		2		
NESKOWIN REGIONAL SANITARY AUTHORITY		✓	✓	2		
NESKOWIN REGIONAL WATER DISTRICT		✓	✓	2		
NETARTS OCEANSIDE SANITARY DISTRICT		✓	✓	2		
NETARTS WATER DISTRICT			✓	1		
NORTH BEND CITY HOUSING AUTHORITY						
NORTH BEND URBAN RENEWAL AGENCY	✓	✓		1		
NORTH BETHANY CO SERVICE DISTRICT	✓					
NORTH CLACKAMAS PARKS & REC DISTRICT						
NORTH COUNTY RECREATION DISTRICT		✓	✓	2		
NORTH LINCOLN HEALTH DISTRICT		✓	✓	1		
NORTH MORROW VECTOR CONTROL DISTRICT		✓	✓	3		
NORTH WASCO CO PARKS & REC DISTRICT						
NORTHEAST OREGON ECONOMIC DEVELOPMENT DISTRICT		✓	✓	1		
NORTHEAST WHEELER CO HEALTH DISTRICT		✓	✓	1		
NORTHERN WASCO PUD						
NYSSA ROAD ASSESSMENT DISTRICT 2	✓					
OCEANSIDE WATER DISTRICT	✓	✓	✓	1	1	
OCHOCO IRRIGATION DISTRICT		✓		2		
ODELL SANITARY DISTRICT		✓	✓	3	2	
ONTARIO LIBRARY DISTRICT		✓	✓	2		1
OREGON CASCADES WEST COUNCIL OF GOVERNMENTS	✓					
OREGON INTERNATIONAL PORT OF COOS BAY						

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				Internal Control	Accounting Errors	Non-Compliance
OREGON PUBLIC ENTITY EXCESS POOL						
OREGON TRAIL LIBRARY DISTRICT						
OREGON WATER WONDERLAND UNIT II SANITARY DISTRICT		✓	✓	2	1	
OTTER ROCK WATER DISTRICT	✓	✓	✓	2		
OWYHEE IRRIGATION DISTRICT						
PACIFIC COMMUNITIES HEALTH DISTRICT	✓					
PENINSULA DRAINAGE DISTRICT 1						
PENINSULA DRAINAGE DISTRICT 2						
PHILOMATH URBAN RENEWAL AGENCY		✓		1		1
PIONEER NURSING HOME HEALTH DISTRICT		✓	✓	2		
PLEASANT HILL GOSHEN FIRE AND RESCUE		✓		1		
POLK CO EXTENSION SERVICE DIST	✓					
POLK SWCD						
PORT OF ASTORIA		✓	✓	1	1	
PORT OF BANDON						
PORT OF BROOKINGS HARBOR						
PORT OF COLUMBIA COUNTY						
PORT OF GOLD BEACH	✓	✓		1		1
PORT OF HOOD RIVER	✓					
PORT OF MORROW						
PORT OF PORT ORFORD	✓					
PORT OF PORTLAND						
PORT OF SIUSLAW						
PORT OF THE DALLES		✓	✓	1		
PORT OF TILLAMOOK BAY						
PORT OF TOLEDO						
PORT OF UMATILLA						
PORT OF UMPQUA						
PORTLAND DEVELOPMENT COMMISSION						
POWDER VALLEY WATER CONTROL DISTRICT		✓	✓	2		
RALEIGH WATER DISTRICT						
REDMOND AREA PARK & RECREATION DISTRICT		✓	✓	2		
REDMOND URBAN RENEWAL AGENCY	✓					
REEDSPORT URBAN RENEWAL AGENCY	✓					
RIDGEVIEW IRRIGATION DISTRICT						
RIVER ROAD PARKS & REC DISTRICT		✓	✓	5	3	1
RIVER ROAD WATER DISTRICT						
RIVERGROVE WATER DISTRICT						
ROCKWOOD WATER PUD						
ROCKWOOD-WEST GRESHAM URBAN RENEWAL AREA	✓					
ROGUE VALLEY SEWER SERVICES						
ROGUE VALLEY TRANSPORTATION DISTRICT						
ROSEBURG URBAN RENEWAL AGENCY						
ROSEBURG URBAN SANITARY AUTHORITY						
RURAL LAW ENFORCEMENT DISTRICT						

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				Internal Control	Accounting Errors	Non-Compliance
RURAL ROAD ASSESS DISTRICT 3	✓					
SALEM AREA MASS TRANSIT DISTRICT						
SALEM URBAN RENEWAL AGENCY	✓					
SALISHAN SANITARY DISTRICT		✓		1		
SANDY DRAINAGE IMPROVEMENT COMPANY						
SANDY URBAN RENEWAL AGENCY						
SCAPPOOSE PUBLIC LIBRARY DISTRICT		✓		2		
SEAL ROCK WATER DISTRICT						
SEASIDE URBAN RENEWAL AGENCY						
SHERMAN CO HEALTH DISTRICT		✓	✓	3	1	
SHERMAN SWCD		✓	✓	1		
SISTERS PARK & RECREATION DISTRICT						
SIUSLAW PUBLIC LIBRARY DISTRICT	✓	✓	✓	1		
SIUSLAW SWCD						
SOLID WASTE DISPOSAL SERVICE DISTRICT	✓					
SOUTH CLACKAMAS TRANSPORTATION DISTRICT						
SOUTH FORK WATER BOARD						
SOUTH GILLIAM HEALTH DISTRICT		✓		1		
SOUTH SUBURBAN SANITARY DISTRICT						
SOUTHERN COOS HEALTH DISTRICT						
SOUTHWEST LINCOLN COUNTY WATER PEOPLE'S UTILITY DISTRICT						
SPRINGFIELD ECONOMIC DEVELOPMENT AGENCY						
SPRINGFIELD UTILITY BOARD						
STANFIELD IRRIGATION DISTRICT		✓	✓	1		
SUBURBAN EAST SALEM WATER		✓		1		
SUNRISE WATER AUTHORITY	✓					
SUNSET EMPIRE PARKS & REC						
SUTHERLIN WATER CONTROL DISTRICT						
SWALLEY IRRIGATION DISTRICT						
TALENT IRRIGATION DISTRICT						
THE DALLES IRRIGATION DISTRICT		✓	✓	4	3	
TILLAMOOK CO 4H & EXTENSION SERVICE DISTRICT	✓					
TILLAMOOK CO EMERGENCY COMMUNICATIONS DISTRICT						
TILLAMOOK LIGHTWAVE INTERGOVERNMENTAL AGENCY						
TILLAMOOK PUD						
TILLAMOOK SWCD						
TRAINING & EMPLOYMENT CONSORTIUM		✓	✓	1		
TRI CITY WATER AND SANITARY AUTHORITY						
TRI-COUNTY METROPOLITAN TRANSPORTATION DISTRICT						
TUALATIN DEVELOPMENT COMMISSION	✓					

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
TUALATIN HILLS PARKS & REC						
TUALATIN SWCD						
TUALATIN VALLEY IRRIGATION DISTRICT						
TUALATIN VALLEY WATER DISTRICT						
TUMALO IRRIGATION DISTRICT						
TWIN ROCKS SANITARY DISTRICT		✓		2		
UMATILLA CO SPECIAL LIBRARY DISTRICT						
UNION CO VECTOR CONTROL		✓	✓	3		
UPPER WILLAMETTE SWCD		✓		1		
URBAN FLOOD SAFETY & WATER QUALITY DISTRICT						
URBAN RENEWAL AGENCY OF THE CITY OF TROUTDALE						
VALE OREGON IRRIGATION DISTRICT		✓	✓	2		
VALLEY VIEW WATER DISTRICT						
WARMSPRINGS IRRIGATION DISTRICT						
WASCO CO SWCD		✓		1		
WASHINGTON CO CONSOLIDATED COMMUNICATIONS AGENCY	✓		✓	1	1	
WASHINGTON CO ENHANCED SHERIFF PATROL DISTRICT	✓					
WASHINGTON CO SERVICE DISTRICT FOR LIGHTING 1	✓					
WASHINGTON CO URBAN ROAD MAINTENANCE DISTRICT	✓					
WATER ENVIRONMENT SERVICES						
WEST EXTENSION IRRIGATION DISTRICT		✓	✓	1		
WEST MULTNOMAH SWCD						
WEST SLOPE WATER DISTRICT						
WEST UMATILLA MOSQUITO CONTROL DISTRICT		✓	✓	1		
WEST VALLEY HOUSING AUTHORITY	✓	✓		1		
WESTERN GENERATION AGENCY						
WESTLAND IRRIGATION DISTRICT		✓	✓	1		
WESTPORT SEWER SERVICE DISTRICT - CLATSOP CO						
WHEELER SWCD						
WHITE CITY ENHANCED LAW ENFORCEMENT DISTRICT	✓					
WILLAMALANE PARKS & REC DISTRICT	✓					
WILLAMETTE INTAKE FACILITIES COMMISSION						
WILLAMETTE WATER SUPPLY SYSTEM COMMISSION						
WILSONVILLE URBAN RENEWAL AGENCY						
WINCHESTER WATER CONTROL DISTRICT						
WOOD VILLAGE URBAN RENEWAL AGENCY						
WOODBURN URBAN RENEWAL AGENCY						

\*When significant deficiencies or material weaknesses are reported, the government must file a plan of action with the Secretary of State (ORS 297.466)

\*\*Material weaknesses or significant deficiencies reported to management were filed with the Secretary of State as required by Minimum Standards (OAR 162-010, ORS 297)

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
YAMHILL CO EXTENSION SERVICE DISTRICT	✓					
YAMHILL COMMUNICATIONS AGENCY						
YAMHILL SWCD						

**Total Timely Filed Reports: 772**

\*When significant deficiencies or material weaknesses are reported, the government must file a plan of action with the Secretary of State (ORS 297.466)

\*\*Material weaknesses or significant deficiencies reported to management were filed with the Secretary of State as required by Minimum Standards (OAR 162-010, ORS 297)

## Appendix B: Untimely Filed Reports

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
<b>COUNTIES</b>						
COLUMBIA CO	✓		✓	5	5	
COOS CO	✓					
GILLIAM CO						
HOOD RIVER CO		✓	✓	2	1	
LAKE CO						
MORROW CO						
UMATILLA CO	✓					
WALLOWA CO				1	1	
WASCO CO						
<b>COMMUNITY COLLEGES</b>						
BLUE MOUNTAIN COMMUNITY COLLEGE	✓	✓	✓	1	1	
OREGON COAST COMMUNITY COLLEGE				2		
TILLAMOOK BAY COMMUNITY COLLEGE	✓					
<b>SCHOOL DISTRICTS &amp; ESDs</b>						
BENTON CO SCHOOL DISTRICT 7J	✓	✓		1		
CLACKAMAS CO SCHOOL DISTRICT 115	✓	✓	✓	1		
CLACKAMAS CO SCHOOL DISTRICT 12				2	2	
CLACKAMAS CO SCHOOL DISTRICT 3J	✓					
CLACKAMAS CO SCHOOL DISTRICT 7J						
CLACKAMAS ESD						
CLATSOP CO SCHOOL DISTRICT 1						
CLATSOP CO SCHOOL DISTRICT 10	✓					
CLATSOP CO SCHOOL DISTRICT 30						
CLATSOP CO SCHOOL DISTRICT 4J	✓					
COLUMBIA GORGE ESD	✓	✓	✓	3	2	1
COOS CO SCHOOL DISTRICT 13						
COOS CO SCHOOL DISTRICT 31	✓	✓	✓	2	1	
CURRY CO SCHOOL DISTRICT 17C	✓					
DESCHUTES CO SCHOOL DISTRICT 6	✓					
GRANT CO SCHOOL DISTRICT 17						
HARNEY CO ESD REGION XVII	✓					
HARNEY CO SCHOOL DISTRICT 10	✓					
HARNEY CO SCHOOL DISTRICT 13	✓					
HARNEY CO SCHOOL DISTRICT 1J	✓					
HARNEY CO SCHOOL DISTRICT 4	✓					
HARNEY CO SCHOOL DISTRICT 5	✓					
INTERMOUNTAIN EDUCATION SERVICE DISTRICT						
IONE SCHOOL DISTRICT 2						
JACKSON CO SCHOOL DISTRICT 5	✓			1		
JACKSON CO SCHOOL DISTRICT 9	✓			1		1
JEFFERSON CO ESD						
JEFFERSON CO SCHOOL DISTRICT 509J	✓			1		1

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\*\*Material weaknesses or significant deficiencies reported to management were filed with the Secretary of State as required by Minimum Standards (OAR 162-010, ORS 297)

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
JEFFERSON CO SCHOOL DISTRICT 8	✓	✓	✓	3		
JOSEPHINE CO SCHOOL DISTRICT 7		✓	✓	1		
KLAMATH FALLS CITY SCHOOLS	✓					
LAKE CO SCHOOL DISTRICT 7		✓	✓	3	1	
LANE CO SCHOOL DISTRICT 28J	✓					
LANE CO SCHOOL DISTRICT 32	✓					
LANE CO SCHOOL DISTRICT 45J3	✓	✓		4	1	3
LANE CO SCHOOL DISTRICT 4J		✓		2	2	
LANE CO SCHOOL DISTRICT 52						
LANE CO SCHOOL DISTRICT 66	✓					
LANE CO SCHOOL DISTRICT 68	✓					
LANE CO SCHOOL DISTRICT 69	✓					
LANE CO SCHOOL DISTRICT 76	✓					
LANE CO SCHOOL DISTRICT 79J	✓					
LANE CO SCHOOL DISTRICT 90	✓					
LANE ESD	✓					
LINN CO SCHOOL DISTRICT 129J	✓					
LINN CO SCHOOL DISTRICT 8J	✓					
LINN CO SCHOOL DISTRICT 9	✓					
MALHEUR CO SCHOOL DISTRICT 84	✓					
MARION CO SCHOOL DISTRICT 5						
MORROW CO SCHOOL DISTRICT 1		✓	✓	2	2	
MULTNOMAH CO SCHOOL DISTRICT 28J	✓					
MULTNOMAH CO SCHOOL DISTRICT 51J	✓					
MULTNOMAH CO SCHOOL DISTRICT 7	✓	✓	✓	3		
NORTHWEST REGIONAL ESD	✓					
POLK CO SCHOOL DISTRICT 13J	✓					
REGION 18 ESD		✓	✓	1		
SHERMAN CO SCHOOL DISTRICT	✓	✓		1		
UMATILLA CO SCHOOL DISTRICT 1						
UMATILLA CO SCHOOL DISTRICT 16R						
UMATILLA CO SCHOOL DISTRICT 2						
UMATILLA CO SCHOOL DISTRICT 29RJ						
UMATILLA CO SCHOOL DISTRICT 5						
UMATILLA CO SCHOOL DISTRICT 6						
UMATILLA CO SCHOOL DISTRICT 61						
UMATILLA CO SCHOOL DISTRICT 80						
UNION CO SCHOOL DISTRICT 8J						
WALLOWA CO SCHOOL DISTRICT 12			✓	1		
WALLOWA CO SCHOOL DISTRICT 21		✓	✓	1		
WALLOWA CO SCHOOL DISTRICT 54		✓	✓	1		
WALLOWA CO SCHOOL DISTRICT 6		✓	✓	1		
WILLAMETTE ESD	✓					
YAMHILL CO SCHOOL DISTRICT 29J	✓			3		
<b>CHARTER SCHOOLS</b>						
ALLIANCE CHARTER ACADEMY						
BETHANY CHARTER SCHOOL						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
CANNON BEACH ACADEMY						
CHILD'S WAY INC		✓		4	2	
CITY VIEW CHARTER SCHOOL	✓	✓	✓	1		
COBURG COMMUNITY CHARTER SCHOOL						
COMMUNITY INNOVATION PARTNERS	✓			2		
DESERT SKY MONTESSORI CHARTER SCHOOL	✓	✓	✓	2		1
EOLA HILLS CHARTER SCHOOL						
FOREST GROVE COMMUNITY SCHOOL	✓					
KINGS VALLEY CHARTER SCHOOL				3	3	
KNOVA LEARNING	✓					
LOGOS PUBLIC CHARTER SCHOOL						
MADRONE TRAIL CHARTER SCHOOL		✓		2		
MILWAUKIE ACADEMY OF THE ARTS						
NIXYAAWII COMMUNITY SCHOOL						
OPTIMUM LEARNING ENVIRONMENT CHARTER SCHOOL						
PEOPLE INVOLVED IN EDUCATION/SAND RIDGE						
PERSONALIZED LEARNING INC						
PHOENIX SCHOOL						
POWELL BUTTE COMMUNITY CHARTER						
RIVER'S EDGE ACADEMY CHARTER SCHOOL	✓					
SOUTH COLUMBIA FAMILY SCHOOL						
SOUTHERN OREGON SUCCESS ACADEMY						
TEACH-NW	✓	✓		1		
THE COTTONWOOD SCHOOL OF CIVICS AND SCIENCE		✓		1		
THREE RIVERS CHARTER SCHOOL						
VALLEY INQUIRY CHARTER SCHOOL		✓	✓	1	1	
VILLAGE SCHOOL, THE		✓		2		
WOODLAND EDUCATIONAL INITIATIVE CHARTER SCHOOL						
<b>CITIES</b>						
ADAMS						
ATHENA						
BAKER CITY	✓	✓	✓	6	6	
BOARDMAN						
BURNS	✓					
CANYONVILLE						
CHILOQUIN						
CLATSKANIE	✓					
COLUMBIA CITY						
CRESWELL	✓					
DALLAS						
ELKTON	✓					
ENTERPRISE		✓	✓	1		
FALLS CITY		✓	✓	1		1

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\*\*Material weaknesses or significant deficiencies reported to management were filed with the Secretary of State as required by Minimum Standards (OAR 162-010, ORS 297)

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
FLORENCE	✓	✓	✓	1	1	
FOREST GROVE						
FOSSIL	✓	✓		9	4	
GATES	✓					
GERVAIS	✓					
GLENDALE	✓	✓	✓	2	1	
GOLD BEACH	✓					
GOLD HILL						
GRASS VALLEY		✓		2		
HARRISBURG	✓					
IRRIGON						
JOHN DAY						
KING CITY	✓					
LA PINE	✓					
LAKEVIEW		✓		1		
LEBANON	✓	✓		1	1	
LINCOLN CITY	✓					
MADRAS	✓					
MALIN						
MAYWOOD PARK						
MCMINNVILLE						
MERRILL			✓	1		
METOLIUS	✓	✓	✓	1		
MILL CITY		✓		3	1	
MILWAUKIE	✓	✓	✓	1		
MYRTLE POINT						
NEWPORT	✓	✓	✓	1		
NORTH POWDER						
OAKRIDGE		✓	✓	2		2
PENDLETON	✓	✓	✓	4	4	
POWERS						
PRAIRIE CITY	✓	✓		2		1
RIDDLE	✓	✓		1		
RUFUS	✓	✓		2		2
SCAPPOOSE	✓					
SENECA	✓	✓	✓	8		
SHERWOOD	✓		✓	3	3	
SILVERTON						
SISTERS	✓	✓		3	3	
ST HELENS				1		
STANFIELD						
STAYTON	✓	✓	✓	1	1	
TALENT	✓					
TANGENT						
TIGARD						
TILLAMOOK	✓					
TOLEDO	✓	✓	✓	1		

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
TURNER						
UKIAH						
VERNONIA			✓	2	1	1
WASCO	✓	✓		2		2
WESTON						
WINSTON						
YACHATS		✓		1		
YONCALLA						
<b>FIRE DISTRICTS</b>						
BAKER RFPD	✓	✓	✓	4	2	1
BANKS FIRE DISTRICT 13						
CANBY RFPD 62	✓					
CLOVERDALE RFPD				1		
FOREST GROVE RFPD						
GASTON RFPD						
GLENDALE AMBULANCE DISTRICT						
HARRISBURG RFPD			✓	2		
HOODLAND RFPD						
LEWIS AND CLARK RFPD	✓	✓	✓	1		
LOWELL RFPD		✓		1		
LYONS FIRE DISTRICT & AMBULANCE SERVICE	✓	✓	✓	2	2	
MIST BIRKENFELD RFPD	✓					
MULTNOMAH CO RFPD 10						
NEW CARLTON FIRE DISTRICT						
NORTH DOUGLAS CO FIRE & EMS						
RIVERDALE RFPD						
SCAPPOOSE RFPD	✓					
SISTERS CAMP SHERMAN RFPD						
SIUSLAW VALLEY FIRE & RESCUE	✓	✓		1		1
SOUTHWESTERN POLK RFPD						
TILLAMOOK RFPD						
UPPER MCKENZIE RFPD				2		1
VERNONIA RFPD						
WESTERN LANE FIRE AND EMS AUTHORITY	✓	✓		1		
WINSTON-DILLARD RFPD 5	✓					
<b>OTHER SPECIAL DISTRICTS</b>						
BENTON CO LIBRARY SERVICE DISTRICT	✓					
BENTON COUNTY 911 EMERGENCY COMMUNICATIONS SERVICES COUNTY SERVICE DISTRICT	✓					
BENTON COUNTY AGRICULTURAL EXTENSION SERVICES DISTRICT	✓					
BLACK BUTTE RANCH COUNTY SERVICE DISTRICT	✓					
BLUE MOUNTAIN HOSPITAL DISTRICT						
BUELL RED PRAIRIE WATER DISTRICT	✓	✓		2		1
CHEHALEM PARKS & REC DISTRICT						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
CLACKAMAS 800 RADIO GROUP	✓		✓	1		1
CLACKAMAS RIVER WATER	✓					
CLACKAMAS SWCD						
CLATSOP CARE CENTER HEALTH DISTRICT	✓					
COBURG URBAN RENEWAL AGENCY						
COLUMBIA 911 COMMUNICATIONS DISTRICT						
COLUMBIA DRAINAGE VECTOR CONTROL DISTRICT						
COLUMBIA SWCD	✓					
COOS CO 4H & EXTENSION SERVICE DISTRICT	✓					
COOS CO LIBRARY SERVICE DISTRICT	✓					
COOS COUNTY AREA TRANSPORTATION DISTRICT						
CORBETT WATER DISTRICT						
CURRY CO PUBLIC TRANSIT SERVICE DISTRICT	✓					
CURRY CO SWCD	✓					
CURRY HEALTH DISTRICT						
DALLAS COMMUNITY DEVELOPMENT COMMISSION URBAN RENEWAL AGENCY						
DESCHUTES PUBLIC LIBRARY						
DOUGLAS CO 4-H MASTER GARDENER & EXTENSION SERVICE DISTRICT						
ECONOMIC DEVELOPMENT COUNCIL OF TILLAMOOK CO						
FLORENCE URBAN RENEWAL AGENCY	✓					
FRONTIER TELENET	✓	✓	✓	1		
HARRISBURG REDEVELOPMENT AGENCY	✓					
HOOD RIVER CO 911 COMMUNICATIONS DISTRICT						
HOOD RIVER CO WINDMASTER URBAN RENEWAL DISTRICT						
HOUSING AUTHORITY OF DOUGLAS CO						
JEFFERSON CO SWCD						
JOHN DAY URBAN RENEWAL AGENCY						
JOSEPHINE COMMUNITY LIBRARY DISTRICT	✓					
KLAMATH CO LIBRARY SERVICE DISTRICT	✓					
KLAMATH PROJECT DROUGHT RESPONSE AGENCY		✓		1		1
LA PINE PARK & REC DISTRICT	✓		✓	5	4	
LAKE GROVE PARK DISTRICT						
LAKE HEALTH DISTRICT				2		
LANE COUNCIL OF GOVERNMENTS	✓					
LANE REGIONAL AIR PROTECTION AGENCY		✓	✓	1		
LANE TRANSIT DISTRICT						
LEAGUE OF OREGON CITIES						
LEBANON URBAN RENEWAL AGENCY	✓					

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
LINCOLN CITY URBAN RENEWAL AGENCY	✓					
LINCOLN CO LIBRARY DISTRICT						
LOWER UMPQUA HOSPITAL DISTRICT						
LUSTED WATER DISTRICT	✓	✓	✓	1		
MADRAS REDEVELOPMENT COMMISSION	✓					
MALHEUR CO SWCD						
MARION AREA MULTI AGENCY EMERGENCY TELECOMMUNICATION	✓					
MARION CO HOUSING AUTHORITY	✓					
MCMINNVILLE URBAN RENEWAL AGENCY						
METROPOLITAN AREA COMMUNICATIONS						
MID-COLUMBIA HOUSING AUTHORITY & COLUMBIA GORGE HOUSING						
MID-COLUMBIA WATER COMMISSION	✓					
MID-WILLAMETTE VALLEY COUNCIL OF GOVERNMENTS	✓	✓		2	2	
MOLALLA URBAN RENEWAL AGENCY						
MORROW CO HEALTH DISTRICT						
MT HOOD CABLE REGULATORY COMMISSION						
NEAH-KAH-NIE WATER DISTRICT						
NEHALEM BAY HEALTH DISTRICT				1		
NEWPORT URBAN RENEWAL AGENCY	✓					
NORTH CLACKAMAS CO WATER COMMISSION						
NORTH GILLIAM CO HEALTH DISTRICT	✓			1		
NORTH UNIT IRRIGATION DISTRICT						
NORTHEAST OREGON HOUSING AUTHORITY						
NORTHWEST INTERGOVERNMENTAL ENERGY SUPPLY	✓	✓	✓	1	1	
NORTHWEST OREGON HOUSING AUTHORITY						
NORTHWEST SENIOR & DISABILITY SERVICES	✓					
OREGON COMMUNITY COLLEGE ASSOCIATION	✓					
PALATINE HILL WATER DISTRICT						
PENDLETON DEVELOPMENT COMMISSION	✓					
PLEASANT HOME WATER DISTRICT						
PORT OF GARIBALDI		✓		2		1
PORT OF NEWPORT	✓	✓		4	3	
QUALITYLIFE INTERGOVERNMENTAL AGENCY						
RAINBOW WATER DISTRICT						
ROGUE VALLEY COUNCIL OF GOVERNMENTS						
SANTA CLARA WATER DISTRICT						
SHERWOOD 2021 URBAN RENEWAL AGENCY						
SHERWOOD URBAN RENEWAL AGENCY	✓					
SILVER FALLS LIBRARY DISTRICT						
SILVERTON URBAN RENEWAL AGENCY						
SISTERS URBAN RENEWAL AGENCY	✓					
SUNRIVER SERVICE DISTRICT	✓					

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
SUNSET EMPIRE TRANSPORTATION DISTRICT						
TALENT URBAN RENEWAL AGENCY	✓			4		
TIGARD CITY CENTER DEVELOPMENT AGENCY						
TIGARD-TUALATIN AQUATIC DISTRICT	✓					
TILLAMOOK CO TRANSPORTATION DISTRICT	✓	✓		1		
TILLAMOOK URBAN RENEWAL AGENCY	✓	✓		2	1	
TRI-COUNTY COOPERATIVE WEED MANAGEMENT AREA	✓					
UMATILLA MORROW RADIO & DATA DISTRICT						
UMPQUA PUBLIC TRANSPORTATION DISTRICT		✓	✓	2		2
VENETA URBAN RENEWAL AGENCY	✓					
WALLOWA CO HEALTH CARE DISTRICT				1	1	
WALLOWA LAKE CO SERVICE DISTRICT						
WARRENTON URBAN RENEWAL AGENCY	✓					
WASCO CO 4-H EXTENSION SERVICE DISTRICT						
WASCO CO LIBRARY SERVICE DISTRICT						
WESTERN LANE AMBULANCE DISTRICT	✓	✓		2		1
WINCHESTER BAY SANITARY DISTRICT	✓					
WINSTON DILLARD WATER DISTRICT						
YACHATS URBAN RENEWAL DISTRICT						

## Total Untimely Filed Reports: 315

\*When significant deficiencies or material weaknesses are reported, the government must file a plan of action with the Secretary of State (ORS 297.466)

\*\*Material weaknesses or significant deficiencies reported to management were filed with the Secretary of State as required by Minimum Standards (OAR 162-010, ORS 297)

## Appendix C: Reports Not Filed as of December 31, 2023

Municipal Corporation Name	Approved Extension	Comments
<b>COUNTIES</b>		
BAKER CO		
LINCOLN CO		
<b>SCHOOL DISTRICTS &amp; ESDS</b>		
DOUGLAS CO SCHOOL DISTRICT 22		
MALHEUR CO SCHOOL DISTRICT 8C	✓	
MALHEUR ESD	✓	
MARION CO SCHOOL DISTRICT 103		Report filed January 25, 2024
RIVERBEND COMMUNITY SCHOOL	✓	
<b>CHARTER SCHOOLS</b>		
REEDSPORT COMMUNITY CHARTER SCHOOL		
SHERIDAN ALLPREP ACADEMY	✓	
SHERIDAN JAPANESE CHARTER SCHOOL	✓	
<b>CITIES</b>		
ADAIR VILLAGE	✓	
ALBANY	✓	
CASCADE LOCKS	✓	
CAVE JUNCTION		
CENTRAL POINT		
COQUILLE		
CORVALLIS	✓	
COTTAGE GROVE	✓	Report filed February 19, 2024
DEPOE BAY		
DRAIN		
DUFUR		
EAGLE POINT		
FAIRVIEW		
GARIBALDI		
GASTON		
HELIX		
JOSEPH	✓	Report filed February 2, 2024
LOSTINE		Report filed February 6, 2024
MAUPIN		
MOSIER		
NORTH PLAINS		
ONTARIO	✓	Report filed January 18, 2024
PHOENIX	✓	
PORT ORFORD		
SHADY COVE		
SILETZ		
SUMPTER	✓	
SWEET HOME	✓	
VENETA	✓	Report filed February 12, 2024
WALDPORT		
<b>FIRE DISTRICTS</b>		
ALBANY RFPD		
CHILOQUIN AGENCY LAKE RFPD		
COLUMBIA RIVER FIRE & RESCUE	✓	
CRESCENT RFPD		

Municipal Corporation Name	Approved Extension	Comments
JACKSON CO RFPD 5	✓	
JEFFERSON CO RFPD 1		
SHERIDAN RFPD		
ST PAUL RFPD		Filed review report, audit required
WEST VALLEY FIRE DISTRICT		
YAMHILL RFPD	✓	
<b>OTHER SPECIAL DISTRICTS</b>		
ARCH CAPE SANITARY DISTRICT		Report filed February 12, 2024
BAKER VALLEY IRRIGATION DISTRICT		
BASIN TRANSIT SERVICE		
CENTRAL ALBANY REVITALIZATION AREA	✓	
CENTRAL OREGON INTERGOVERNMENTAL COUNCIL	✓	
CENTRAL OREGON LAW ENFORCEMENT SERVICES	✓	
CENTRAL POINT DEVELOPMENT COMMISSION		
COMMUNITY SERVICES CONSORTIUM		
COQUILLE URBAN RENEWAL AGENCY		
CORVALLIS URBAN RENEWAL AGENCY		
CRYSTAL SPRINGS WATER DISTRICT		
GLIDE-IDLELYD SANITARY DISTRICT		Filed review report, audit required
GOLD BEACH URBAN RENEWAL AGENCY		Report filed January 24, 2024
GREATER TOLEDO POOL AND RECREATION DISTRICT		
GREEN AREA WATER AND SANITARY AUTHORITY		
HARBOR WATER PUD		
HERMISTON URBAN RENEWAL AGENCY	✓	Filed review report, audit required
JEFFERSON CO EMERGENCY MEDICAL SERVICE		
LINCOLN CO TRANSPORTATION DISTRICT		
LINCOLN COUNTY ANIMAL SERVICE DISTRICT		
LINCOLN COUNTY SOLID WASTE DISPOSAL SERVICE DISTRICT		
LYONS-MEHAMA WATER DISTRICT		
MCNULTY WATER PUD		
MID-COLUMBIA CENTER FOR LIVING		
MILES CROSSING SANITARY SEWER DISTRICT		Report filed February 14, 2024
NORTH CENTRAL PUBLIC HEALTH DISTRICT		
NORTHERN OREGON CORRECTIONS	✓	
OAK LODGE WATER SERVICES DISTRICT		
ONTARIO RECREATION DISTRICT		
PACIFIC CITY JOINT WATER-SANITARY AUTHORITY	✓	Report filed February 28, 2024
PORT OF ARLINGTON	✓	
PORT OF CASCADE LOCKS		
ROGUE RIVER VALLEY IRRIGATION DISTRICT		
SANTIAM WATER CONTROL DISTRICT		
SHASTA VIEW IRRIGATION DISTRICT		
SOUTH CENTRAL OREGON ECONOMIC DEVELOPMENT DISTRICT	✓	
THREE SISTERS IRRIGATION DISTRICT		
URBAN RENEWAL AGENCY OF THE CITY OF PHOENIX	✓	
WHITE RIVER HEALTH DISTRICT		
WICKIUP WATER DISTRICT		
YOUNGS RIVER LEWIS & CLARK WATER		Report filed February 14, 2024

## Total Reports Not Filed: 91

# About the Audit

## Audit team

Teresa Furnish, CISA, Deputy Director

Amy John, CPA, Audit Manager

Dacia Smith, Program Lead

## About the Secretary of State Audits Division

The Oregon Constitution provides that the Secretary of State shall be, by virtue of the office, Auditor of Public Accounts. The Audits Division performs this duty. The division reports to the elected Secretary of State and is independent of other agencies within the Executive, Legislative, and Judicial branches of Oregon government. The division has constitutional authority to audit all state officers, agencies, boards and commissions as well as administer municipal audit law.



Secretary of State  
LaVonne Griffin-Valade



Audits Director  
Kip Memmott

This report is intended to promote the best possible management of public resources.

Copies may be obtained from:

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