



Secretary of State Oregon Audits Division

Fiscal Year 2017

Oregon Municipal Corporations: Summary of Fiscal Year 2017 Financial Reporting

February 2019
2019-06

Secretary of State Dennis Richardson
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Introduction

Annual Reporting

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 the type and submission of annual reports that municipal corporations are required to submit to the Secretary of State.¹

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.

Approximately 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 be audited each year. Municipalities with total annual expenditures exceeding \$500,000 are also required to be audited. Most municipal corporations operate on a July 1 to June 30 fiscal year with audits performed and reports filed with the Secretary of State by December 31, within six months of the close of their 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 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.²

Of the 1,796 municipal corporations, 1,159 were expected to file audit reports with the Secretary of State for fiscal year 2017. However, 19 of those audits are more than a year late in their filing and were not filed as of December 31, 2018.

Figure 1: FY17 financial reports by type of municipal corporation

	Audit	Review	In-Lieu	Total
Counties	36			36
Community Colleges	17			17
School Districts and ESDs	207			207
Charter Schools	115			115
Cities	215	13	14	242
Fire Districts	114	55	96	265
Other Special Districts	455	115	344	914
Total	1,159	183	454	1,796

¹ Oregon Revised Statutes 297.405-.555 and 297.990

² See: <https://secure.sos.state.or.us/muni/public.do>

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

For fiscal year 2017, 217 municipal corporations requested and 189 (87%) received approval for an extension of time to file their financial report. Reasons cited for extensions vary, but some common explanations include delays from staff turnover or illness, changes in accounting software, or weather-related incidents. Requests for extension are typically not approved when a request does not demonstrate good cause as required or when a municipality has routinely filed late reports.

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 that within 30 days after filing its annual report, a municipal corporation shall file with the Secretary of State a copy of its Plan of Action. The plan must include appropriation 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:³

- 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 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.

³ Oregon Revised Statute 297.471

Results

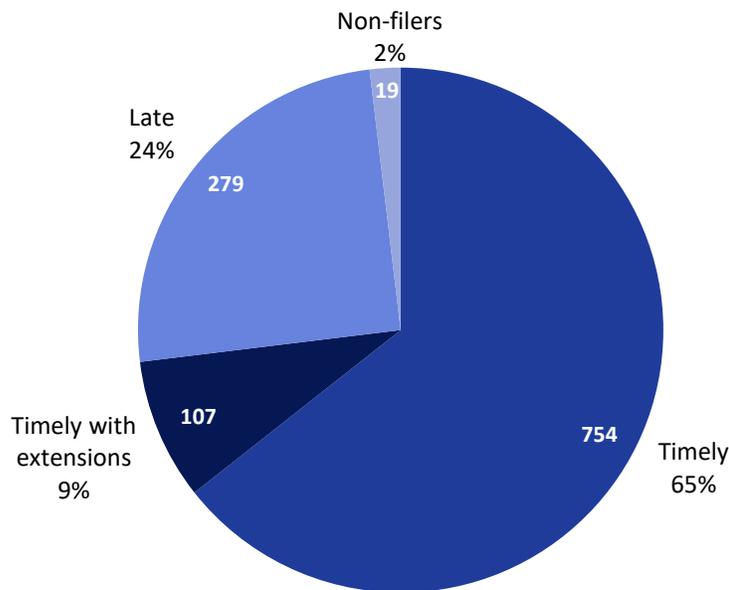
The requirements in Municipal Audit Law are intended for municipal corporations to be financially accountable to their general citizenry. There are many stakeholders involved in the municipal audit process. Government officials understand the annual reporting requirements; independent accountants provide 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 Oregon’s citizens 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, 2017.

Audit Report Filings

Of the 1,796 Oregon municipal corporations actively registered in Oregon, 1,159 were expected to file an audit with the Secretary of State by December 31, 2017, unless they requested an extension. As shown in Figure 2, 74% of these municipalities filed their audit reports on time or within their approved extension deadline. Of the 189 that requested extensions, 107 filed their report within the extended deadline. As of December 31, 2018, 19 municipalities had not filed a fiscal year 2017 audit report; these municipalities included six cities, three charter schools, three fire districts, and seven special districts.

Figure 2: Filing status of FY17 audit reports

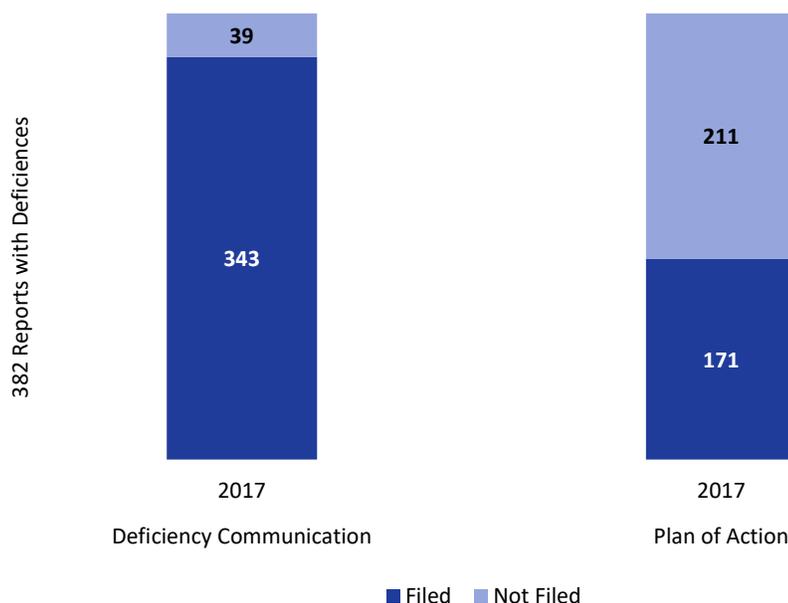


Audit Report Deficiencies

Professional audit 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 1,140 municipal audit reports filed for fiscal year 2017, 382 (33%) reported one or more audit deficiencies; a total of 747 deficiencies were reported with the majority related to weaknesses in internal control. Of the municipalities with deficiencies reported, 45% filed a Plan of Action and 90% filed deficiency communications with the Secretary of State as required.

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 382 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 statement 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 are typically 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 30 municipal corporations. Ad valorem taxes are a major source of revenue for the majority 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 84 municipal corporations. Errors and misstatements occur in all 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 of 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 2017, as of December 31, 2018. 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 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 significant deficiencies and material weaknesses 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, 2018.

Appendix A: Timely Filed Reports

Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Deficiencies Reported		
				Internal Controls	Accounting Errors	Non-Compliance
COUNTIES						
BENTON CO		✓	✓	1		
CLACKAMAS CO	✓					
CLATSOP CO		✓	✓	4		
COLUMBIA CO						
COOS CO	✓					
DESCHUTES CO						
DOUGLAS CO						
GILLIAM CO		✓		1		
GRANT CO		✓	✓	1		
HOOD RIVER CO						
JEFFERSON CO			✓			
JOSEPHINE CO						
KLAMATH CO	✓					
LANE CO						
LINN CO	✓					
MALHEUR CO						
MARION CO						
MORROW CO						
MULTNOMAH CO	✓					
SHERMAN CO		✓		1		
TILLAMOOK CO		✓			1	
UMATILLA CO	✓					
UNION CO						
WALLOWA CO		✓		1		1
WASCO CO	✓	✓			10	1
WASHINGTON CO			✓		1	
WHEELER CO		✓	✓	1		
YAMHILL CO						
CITIES						
ADAIR VILLAGE						
ARLINGTON		✓	✓	2		
ASHLAND						
ASTORIA		✓	✓		1	
AURORA						
BAKER CITY	✓	✓			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 Deficiencies Reported		
				Internal Controls	Accounting Errors	Non-Compliance
BANKS		✓		2		
BAY CITY		✓		2		
BEAVERTON		✓	✓		1	
BOARDMAN				1		
BROOKINGS						
BROWNSVILLE	✓	✓	✓	4		
BUTTE FALLS		✓	✓	1		
CANNON BEACH						
CANYON CITY		✓	✓	2		
CARLTON		✓		1		
COBURG						
COLUMBIA CITY						
CONDON		✓		1		
COOS BAY						
COQUILLE	✓	✓	✓	1		
CORNELIUS						
CORVALLIS						
COTTAGE GROVE	✓					
COVE		✓	✓	1		
CULVER		✓			2	
DALLAS	✓					
DAMASCUS						
DAYTON						
DAYVILLE		✓	✓	2		
DEPOE BAY						
DURHAM						
ELGIN		✓	✓	2		
ELKTON						
ENTERPRISE		✓	✓	1		
ESTACADA		✓		1		
EUGENE						
FAIRVIEW	✓	✓	✓		1	
FALLS CITY						
FOREST GROVE			✓			
FOSSIL		✓	✓	2		
GATES						
GERVAIS						
GLADSTONE	✓	✓	✓		1	

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Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Deficiencies Reported		
				Internal Controls	Accounting Errors	Non-Compliance
GOLD BEACH						
GRANTS PASS						
GRASS VALLEY		✓	✓	2		
GRESHAM						
HAINES		✓	✓	1		
HALFWAY	✓	✓	✓	1		
HALSEY						
HAPPY VALLEY						
HARRISBURG						
HEPPNER		✓	✓	1		
HERMISTON		✓	✓	1		
HILLSBORO						
HINES						
HOOD RIVER						
HUNTINGTON	✓					
IRRIGON		✓	✓	1		
ISLAND CITY		✓	✓	3		
JACKSONVILLE	✓					
JEFFERSON						
JOHN DAY			✓			
JOSEPH	✓	✓		1	1	
JUNCTION CITY						
KEIZER						
KLAMATH FALLS	✓					
LA GRANDE		✓	✓		4	
LA PINE						
LAFAYETTE						
LAKE OSWEGO						
LAKESIDE						
LEBANON	✓					
LOSTINE		✓	✓	1	1	1
LOWELL	✓	✓	✓	3		
MANZANITA		✓		1		
MCMINNVILLE	✓					
MEDFORD	✓					
METOLIUS	✓	✓		2		
MILL CITY	✓	✓			7	
MILTON FREEWATER	✓	✓			2	

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Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Deficiencies Reported		
				Internal Controls	Accounting Errors	Non-Compliance
MILWAUKIE						
MOLALLA	✓					
MONMOUTH		✓	✓	2		
MONROE						
MORO		✓		2	2	1
MOUNT ANGEL	✓					
MOUNT VERNON		✓	✓	1		
MYRTLE CREEK						
NEHALEM		✓		1		
NEWBERG						
NORTH BEND						
NORTH PLAINS	✓					
NORTH POWDER						
NYSSA						
OAKLAND						
ONTARIO						
OREGON CITY						
PENDLETON						
PHOENIX			✓	3		
PILOT ROCK	✓	✓	✓	1	1	
PORT ORFORD		✓		1		
PORTLAND						
POWERS	✓					
PRAIRIE CITY		✓	✓	1		
PRINEVILLE						
REDMOND		✓	✓		1	
REEDSPORT	✓					
RIDDLE						
ROCKAWAY BEACH		✓	✓	2		3
ROGUE RIVER						
ROSEBURG						
RUFUS		✓	✓	3		
SANDY						
SCAPPOOSE						
SCIO		✓		1		
SEASIDE						
SENECA		✓	✓	2		
SHERIDAN						

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Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Deficiencies Reported		
				Internal Controls	Accounting Errors	Non-Compliance
SHERWOOD		✓	✓		1	
SILETZ						
SISTERS		✓			3	
SODAVILLE		✓	✓	7		
SPRAY		✓	✓	2		
SPRINGFIELD						
STANFIELD						
SUTHERLIN						
SWEET HOME						
TALENT						
TANGENT						
TILLAMOOK	✓					
TROUTDALE						
TUALATIN						
TURNER						
UMATILLA						
UNION		✓	✓	5	3	
VALE	✓	✓		1		
WALDPORT						
WALLOWA		✓	✓	2		
WARRENTON						
WASCO		✓	✓	2		
WEST LINN						
WESTFIR						
WHEELER		✓	✓	1		
WILLAMINA						
WILSONVILLE						
WINSTON	✓					
WOOD VILLAGE						
WOODBURN						
YACHATS	✓	✓	✓	1	1	
CHARTER SCHOOLS						
A3 CHARTER SCHOOL						
ALLIANCE CHARTER ACADEMY						
ARCO IRIS SPANISH IMMERSION CHARTER SCHOOL						
ARMADILLO TECHNICAL INSTITUTE						
BAKER CO SCHOOL DISTRICT 30J		✓	✓	1		
BAKER EARLY COLLEGE		✓	✓	1		

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				Internal Controls	Accounting Errors	Non-Compliance
BAKER WEB ACADEMY		✓	✓	1		
BEND INTERNATIONAL SCHOOL, INC				2		
BETHANY CHARTER SCHOOL						
BRIDGE CHARTER ACADEMY		✓		2		
CAMAS VALLEY SCHOOL						
CASCADE HEIGHTS PUBLIC CHARTER SCHOOL						
CENTER FOR ADVANCED LEARNING, THE						
CHILD'S WAY INC		✓		3	2	
CITY VIEW CHARTER SCHOOL						
CLACKAMAS ACADEMY OF INDUSTRIAL SCIENCE						
CLACKAMAS MIDDLE COLLEGE		✓	✓	4		
CLACKAMAS WEB ACADEMY		✓	✓	4		
COBURG COMMUNITY CHARTER SCHOOL						
COMMUNITY INNOVATION PARTNERS		✓	✓	4		
CRATER LAKE CHARTER ACADEMY						
EAGLE CHARTER SCHOOL	✓	✓		5		1
EAGLERIDGE HIGH SCHOOL						
EDDYVILLE CHARTER SCHOOL						
EMERSON SCHOOL, THE		✓		2	1	
ESTACADA EARLY COLLEGE						
ESTACADA WEB ACADEMY						
FOREST GROVE COMMUNITY SCHOOL						
FOUR RIVERS COMMUNITY SCHOOL						
GILLIAM CO SCHOOL DISTRICT 3		✓	✓	2		
GLENDALE CHARTER SCHOOL						
HOPE CHINESE CHARTER SCHOOL		✓		2		
INAVALE COMMUNITY PARTNERS INC						
INSIGHT SCHOOL OF OREGON PAINTED HILLS						
JACKSON CO SCHOOL DISTRICT 59						
KAIROS PDX LEARNING ACADEMY						
KNOVA LEARNING						
LE MONDE FRENCH IMMERSION PUBLIC CHARTER SCHOOL		✓		1		
LEWIS AND CLARK MONTESSORI PUBLIC CHARTER SCHOOL		✓				1
LIGHTHOUSE SCHOOL, THE						
LOGOS PUBLIC CHARTER SCHOOL						
LOURDES CHARTER SCHOOL, THE						

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Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Deficiencies Reported		
				Internal Controls	Accounting Errors	Non-Compliance
LUCKIAMUTE VALLEY CHARTER SCHOOLS		✓		8		
M.I.T.C.H. CHARTER SCHOOL						
M.I.T.C.H. SHERWOOD CHARTER SCHOOL						
MALHEUR CO SCHOOL DISTRICT 29						
MALHEUR CO SCHOOL DISTRICT 66		✓		2		
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY - GRESHAM						
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY - ST HELENS						
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY-DAVID DOUGLAS						
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	✓	✓		1		
MT VIEW CHARTER ACADEMY		✓		1		
MULTNOMAH LEARNING ACADEMY						
NETWORK CHARTER SCHOOL		✓		1		
NORTH COLUMBIA ACADEMY						
OPAL CHARTER SCHOOL						
OREGON CITY SERVICE LEARNING ACADEMY						
OREGON CONNECTIONS ACADEMY						
OREGON VIRTUAL ACADEMY						
OREGON VIRTUAL EDUCATION						
PAISLEY SCHOOL						
PEOPLE INVOLVED IN EDUCATION/SAND RIDGE						
PEOPLE INVOLVED IN EDUCATION/SWEET HOME						
PHOENIX SCHOOL						
PORTLAND VILLAGE SCHOOL		✓		1	1	
POWELL BUTTE COMMUNITY CHARTER						
REEDSPORT COMMUNITY CHARTER SCHOOL		✓		1		
RENAISSANCE PUBLIC ACADEMY		✓		2		

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				Internal Controls	Accounting Errors	Non-Compliance
RESOURCE LINK CHARTER SCHOOL						
RIDGELINE MONTESSORI CHARTER SCHOOL		✓		1		
RIVER'S EDGE ACADEMY CHARTER SCHOOL		✓		2		
SAGE COMMUNITY SCHOOL		✓	✓	1	2	
SAUVIE ISLAND ACADEMY						
SHERIDAN ALLPREP ACADEMY		✓		2		
SHERIDAN JAPANESE CHARTER SCHOOL		✓	✓	3		
SILETZ VALLEY EARLY COLLEGE ACADEMY						
SILETZ VALLEY SCHOOL						
SILVIES RIVER CHARTER SCHOOL						
SOUTH COLUMBIA FAMILY SCHOOL		✓				2
SOUTHWEST CHARTER SCHOOL		✓		1		
SPRINGWATER ENVIRONMENTAL SCIENCES SCHOOL						
THE IVY SCHOOL						
THE SEI ACADEMY						
THREE RIVERS CHARTER SCHOOL						
TRILLIUM CHARTER SCHOOL						
UNION CO SCHOOL DISTRICT 15		✓	✓	1		
VALLEY SCHOOL OF SOUTHERN OREGON						
VIBES				1		
VILLAGE SCHOOL, THE		✓		1		
WEST LANE TECHNICAL LEARNING CENTER		✓		2		
WILLAMETTE LEADERSHIP ACADEMY						
WOODLAND EDUCATIONAL INITIATIVE CHARTER SCHOOL						
COMMUNITY COLLEGES						
BLUE MOUNTAIN COMMUNITY COLLEGE						
CHEMEKETA COMMUNITY COLLEGE						
CLACKAMAS COMMUNITY COLLEGE						
CLATSOP COMMUNITY COLLEGE						
COLUMBIA GORGE COMMUNITY COLLEGE	✓	✓	✓	1		
KLAMATH COMMUNITY COLLEGE						
LANE COMMUNITY COLLEGE						
LINN-BENTON COMMUNITY COLLEGE						
MOUNT HOOD COMMUNITY COLLEGE		✓	✓	1		
OREGON COAST COMMUNITY COLLEGE		✓		1		
ROGUE COMMUNITY COLLEGE						

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				Internal Controls	Accounting Errors	Non-Compliance
SOUTHWESTERN OREGON COMMUNITY COLLEGE DISTRICT	✓	✓	✓	2		
TILLAMOOK BAY COMMUNITY COLLEGE						
TREASURE VALLEY COMMUNITY COLLEGE						
UMPQUA COMMUNITY COLLEGE						
RURAL FIRE PROTECTION DISTRICTS						
AMITY RFPD		✓		1		
APPLEGATE VALLEY RFPD 9				1		
BANKS FIRE DISTRICT 13		✓		2		
BLACK BUTTE RANCH RFPD		✓		1		
BOARDMAN RFPD						
BORING RFPD						
BROWNSVILLE RFPD		✓			3	
CANBY RFPD 62						
CENTRAL OREGON COAST FIRE & RESCUE						
COBURG RFPD		✓	✓	2	1	
CORVALLIS RFPD		✓	✓	1		
CROOKED RIVER RANCH RFPD		✓		1		
DESCHUTES CO RFPD 1				1		
DESCHUTES CO RFPD 2		✓		1		
DOUGLAS CO RFPD 2						
ESTACADA RFPD						
EUGENE RFPD 01						
FOREST GROVE RFPD	✓					
GASTON RFPD	✓					
GOSHEN RFPD		✓	✓	3		
HARRISBURG RFPD		✓		2		
IDANHA DETROIT RFPD		✓		2		
ILLINOIS VALLEY RFPD						
JACKSON CO RFPD 3						
JACKSON CO RFPD 4		✓		2		
JACKSON CO RFPD 5				1		
JEFFERSON CO RFPD 1	✓	✓		1		
JEFFERSON RFPD		✓		2		
JUNCTION CITY RFPD		✓		2		
KEIZER RFPD		✓			1	
KLAMATH CO RFPD 1		✓	✓	3		
KNAPPA SVENSEN BURNSIDE RFPD			✓	1		
LAKE GROVE RFPD						

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				Internal Controls	Accounting Errors	Non-Compliance
LANE CO RFPD 1				1		
LANE FIRE AUTHORITY		✓		3		
LANE RURAL FIRE/RESCUE				1		
LEBANON RFPD						
LOWELL RFPD	✓	✓		2	1	
LYONS FIRE DISTRICT & AMBULANCE SERVICE		✓		2	5	1
MARION CO RFPD 01	✓					
MCKENZIE FIRE AND RESCUE		✓	✓	2	1	
MEDFORD RFPD				1		
MID-COLUMBIA FIRE & RESCUE		✓		2		
MIST BIRKENFELD RFPD		✓		2		
MOHAWK VALLEY RFPD		✓		3		
MOLALLA RFPD						
MT ANGEL FIRE DISTRICT		✓		1		
MULTNOMAH CO RFPD 10		✓		1		
MULTNOMAH CO RFPD 14		✓		2		
NETARTS OCEANSIDE RFPD						
NEW CARLTON FIRE DISTRICT		✓		3		
NORTH DOUGLAS CO FIRE & EMS	✓					
PHILOMATH RFPD		✓	✓	3	1	1
PLEASANT HILL RFPD		✓	✓	3		1
POLK CO RFPD 1						
RIVERDALE RFPD						
ROGUE RIVER RFPD				1		
SANDY RFPD		✓		2		
SANTA CLARA RFPD		✓	✓	3		
SCAPPOOSE RFPD		✓		1		
SCIO RFPD		✓		2		
SHERIDAN RFPD	✓	✓		1		
SILVERTON RFPD						
SISTERS CAMP SHERMAN RFPD						
SOUTH LANE CO RFPD	✓	✓	✓	2	1	
STAYTON RFPD						
SUBLIMITY RFPD		✓	✓	1		
SWEET HOME FIRE & AMBULANCE DISTRICT		✓		1		
TANGENT RFPD		✓		1		
TILLAMOOK RFPD	✓					
TRI CITY RFPD 04						

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Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Deficiencies Reported		
				Internal Controls	Accounting Errors	Non-Compliance
TUALATIN VALLEY FIRE & RESCUE						
TURNER RFPD						
UMATILLA CO FIRE DISTRICT 1		✓	✓	2		
UMATILLA RFPD 7-405	✓	✓	✓	1		
WASHINGTON CO RFPD 2		✓			1	
WEST VALLEY FIRE DISTRICT				2		
WINSTON-DILLARD RFPD 5						
WOODBURN RFPD						
YACHATS RFPD						
YAMHILL RFPD	✓	✓		1		
SCHOOL DISTRICTS + EDUCATION SERVICE DISTRICTS						
BAKER CO SCHOOL DISTRICT 16J		✓		1		
BAKER CO SCHOOL DISTRICT 5J						
BAKER CO SCHOOL DISTRICT 61						
BENTON CO SCHOOL DISTRICT 17J						1
BENTON CO SCHOOL DISTRICT 1J						
BENTON CO SCHOOL DISTRICT 509J						
BENTON CO SCHOOL DISTRICT 7J		✓		3		
CLACKAMAS CO SCHOOL DISTRICT 115						
CLACKAMAS CO SCHOOL DISTRICT 12						
CLACKAMAS CO SCHOOL DISTRICT 35						
CLACKAMAS CO SCHOOL DISTRICT 53						
CLACKAMAS CO SCHOOL DISTRICT 62						
CLACKAMAS CO SCHOOL DISTRICT 86						
CLACKAMAS ESD						
CLATSOP CO SCHOOL DISTRICT 8			✓			
COLUMBIA CO SCHOOL DISTRICT 13		✓	✓	1		
COLUMBIA CO SCHOOL DISTRICT 1J						
COLUMBIA CO SCHOOL DISTRICT 6J			✓			
COLUMBIA GORGE ESD						
COOS CO SCHOOL DISTRICT 13						
COOS CO SCHOOL DISTRICT 31		✓	✓	1	1	
COOS CO SCHOOL DISTRICT 41						
COOS CO SCHOOL DISTRICT 54C		✓		1		
COOS CO SCHOOL DISTRICT 8						
COOS CO SCHOOL DISTRICT 9						
CROOK CO SCHOOL DISTRICT						
CURRY CO SCHOOL DISTRICT 1		✓		1		

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Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Deficiencies Reported		
				Internal Controls	Accounting Errors	Non-Compliance
CURRY CO SCHOOL DISTRICT 17C						
DESCHUTES CO SCHOOL DISTRICT 1						
DESCHUTES CO SCHOOL DISTRICT 2J						
DOUGLAS CO ESD						
DOUGLAS CO SCHOOL DISTRICT 1						
DOUGLAS CO SCHOOL DISTRICT 105		✓	✓	1		
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 22						
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		✓	✓	2		
GRANT CO SCHOOL DISTRICT 16J		✓	✓	2		
GRANT CO SCHOOL DISTRICT 3						
GRANT CO SCHOOL DISTRICT 4		✓	✓	2		
GRANT CO SCHOOL DISTRICT 8		✓	✓	2		
HARNEY CO ESD REGION XVII						
HARNEY CO SCHOOL DISTRICT 10						
HARNEY CO SCHOOL DISTRICT 13						
HARNEY CO SCHOOL DISTRICT 16	✓	✓		1		
HARNEY CO SCHOOL DISTRICT 28						
HARNEY CO SCHOOL DISTRICT 3						
HARNEY CO SCHOOL DISTRICT 33		✓		1		
HARNEY CO SCHOOL DISTRICT 4						
HARNEY CO SCHOOL DISTRICT 5						
HIGH DESERT ESD REGION 10						
HOOD RIVER CO SCHOOL DISTRICT						
IMBLER SCHOOL DISTRICT 11		✓	✓	3		
INTERMOUNTAIN EDUCATION SERVICE DISTRICT						
JACKSON CO SCHOOL DISTRICT 35						

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				Internal Controls	Accounting Errors	Non-Compliance
JACKSON CO SCHOOL DISTRICT 5						
JACKSON CO SCHOOL DISTRICT 549C						
JACKSON CO SCHOOL DISTRICT 6						
JACKSON CO SCHOOL DISTRICT 9						
JACKSON CO SCHOOL DISTRICT 94						
JEFFERSON CO ESD						
JEFFERSON CO SCHOOL DISTRICT 4						
JEFFERSON CO SCHOOL DISTRICT 41		✓		1		
JEFFERSON CO SCHOOL DISTRICT 509J						
JEFFERSON CO SCHOOL DISTRICT 8		✓		2		
JOSEPHINE CO/THREE RIVERS SCHOOL DISTRICT						
KLAMATH FALLS CITY SCHOOLS						
LAKE CO ESD						
LAKE CO SCHOOL DISTRICT 14						
LAKE CO SCHOOL DISTRICT 18						
LAKE CO SCHOOL DISTRICT 21						
LAKE CO SCHOOL DISTRICT 7						
LANE CO SCHOOL DISTRICT 1						
LANE CO SCHOOL DISTRICT 19						
LANE CO SCHOOL DISTRICT 45J3						
LANE CO SCHOOL DISTRICT 52						
LANE CO SCHOOL DISTRICT 66						
LANE CO SCHOOL DISTRICT 68						
LANE CO SCHOOL DISTRICT 76						
LANE CO SCHOOL DISTRICT 79J						
LANE CO SCHOOL DISTRICT 90						
LANE CO SCHOOL DISTRICT 97J						
LANE ESD						
LINCOLN CO SCHOOL DISTRICT						
LINN CO SCHOOL DISTRICT 552C						
LINN CO SCHOOL DISTRICT 7J		✓	✓	5		5
LINN CO SCHOOL DISTRICT 9						
LINN CO SCHOOL DISTRICT 95C						
LINN-BENTON-LINCOLN ESD						
MALHEUR CO SCHOOL DISTRICT 12		✓		1		
MALHEUR CO SCHOOL DISTRICT 26						
MALHEUR CO SCHOOL DISTRICT 3		✓		1		
MALHEUR CO SCHOOL DISTRICT 51		✓		1		

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				Internal Controls	Accounting Errors	Non-Compliance
MALHEUR CO SCHOOL DISTRICT 61		✓	✓	1		
MALHEUR CO SCHOOL DISTRICT 81		✓		1		
MARION CO SCHOOL DISTRICT 1						
MARION CO SCHOOL DISTRICT 103						
MARION CO SCHOOL DISTRICT 14J						
MARION CO SCHOOL DISTRICT 24J						
MARION CO SCHOOL DISTRICT 29J	✓	✓				
MARION CO SCHOOL DISTRICT 45		✓		4		
MARION CO SCHOOL DISTRICT 4J						
MARION CO SCHOOL DISTRICT 91		✓		1		
MORROW CO SCHOOL DISTRICT 1						
MULTNOMAH CO ESD						
MULTNOMAH CO SCHOOL DISTRICT 10J						
MULTNOMAH CO SCHOOL DISTRICT 1J		✓	✓		3	
MULTNOMAH CO SCHOOL DISTRICT 28J						
MULTNOMAH CO SCHOOL DISTRICT 3						
MULTNOMAH CO SCHOOL DISTRICT 40						
MULTNOMAH CO SCHOOL DISTRICT 51J	✓					
NORTH CENTRAL ESD		✓		1		
POLK CO SCHOOL DISTRICT 21						
POLK CO SCHOOL DISTRICT 57						
REGION 18 ESD		✓	✓	2		
SHERMAN CO SCHOOL DISTRICT		✓		1		
SOUTH COAST ESD		✓	✓	2		2
SOUTHERN OREGON ESD						
TILLAMOOK CO SCHOOL DISTRICT 101						
TILLAMOOK CO SCHOOL DISTRICT 56						
TILLAMOOK CO SCHOOL DISTRICT 9						
UMATILLA CO SCHOOL DISTRICT 16R						
UMATILLA CO SCHOOL DISTRICT 6						
UMATILLA CO SCHOOL DISTRICT 8R						
UNION CO SCHOOL DISTRICT 1		✓	✓	1		
UNION CO SCHOOL DISTRICT 23		✓	✓	2	1	
UNION CO SCHOOL DISTRICT 5		✓	✓	6		
UNION CO SCHOOL DISTRICT 8J						
WALLOWA CO SCHOOL DISTRICT 12		✓	✓	1		
WALLOWA CO SCHOOL DISTRICT 21		✓		2		
WALLOWA CO SCHOOL DISTRICT 54			✓	2		

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				Internal Controls	Accounting Errors	Non-Compliance
WALLOWA CO SCHOOL DISTRICT 6		✓	✓	2		
WASCO CO SCHOOL DISTRICT 1		✓	✓	2		
WASCO CO SCHOOL DISTRICT 21		✓		1		
WASCO CO SCHOOL DISTRICT 29		✓		1	2	
WASHINGTON CO SCHOOL DISTRICT 13						
WASHINGTON CO SCHOOL DISTRICT 1J						
WASHINGTON CO SCHOOL DISTRICT 23J						
WASHINGTON CO SCHOOL DISTRICT 48J						
WASHINGTON CO SCHOOL DISTRICT 511J		✓	✓	2		1
WASHINGTON CO SCHOOL DISTRICT 88J						
WHEELER CO SCHOOL DISTRICT 1		✓	✓	1		
WHEELER CO SCHOOL DISTRICT 55		✓		5		
WILLAMETTE ESD						
YAMHILL CO SCHOOL DISTRICT 29J						
YAMHILL CO SCHOOL DISTRICT 30J						
YAMHILL CO SCHOOL DISTRICT 40						
YAMHILL CO SCHOOL DISTRICT 48J		✓		1		
YAMHILL CO SCHOOL DISTRICT 4J	✓					
OTHER SPECIAL DISTRICTS						
ARNOLD IRRIGATION DISTRICT	✓					
ASHLAND PARKS & REC COMMISSION						
ASSOCIATION OF OREGON COUNTIES	✓					
ASTORIA URBAN RENEWAL AGENCY						
BAKER CO LIBRARY DISTRICT						
BARNEY RESERVOIR JOINT COMMISSION						
BAY AREA HEALTH DISTRICT		✓		1	2	
BEAVERTON URBAN REDEVELOPMENT AGENCY						
BEND METRO PARKS & REC						
BENTON CO LIBRARY SERVICE DISTRICT						
BENTON SWCD		✓	✓	2		
BLACK BUTTE RANCH COUNTY SERVICE DISTRICT						
BLUE MOUNTAIN HOSPITAL DISTRICT			✓			
BOARDMAN PARKS & REC DISTRICT		✓	✓	2		
BORING WATER DISTRICT						
BROOKS COMMUNITY SERVICE DISTRICT						
CANBY URBAN RENEWAL DISTRICT						
CARLTON URBAN RENEWAL AGENCY						

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				Internal Controls	Accounting Errors	Non-Compliance
CENTRAL AND EASTERN OREGON JUVENILE JUSTICE CONSORTIUM	✓					
CENTRAL LINCOLN PUD						
CENTRAL OREGON IRRIGATION DISTRICT						
CENTRAL OREGON LAW ENFORCEMENT SERVICES	✓					
CENTRAL OREGON REGIONAL HOUSING AUTHORITY						
CHARLESTON SANITARY DISTRICT						
CHEADLE LAKE URBAN RENEWAL AGENCY	✓					
CHENOWITH WATER PUD		✓		1	1	
CHETCO COMMUNITY LIBRARY DISTRICT						
CITY CO INSURANCE SERVICE ADM TRUST						
CITY OF OREGON CITY URBAN RENEWAL COMMISSION						
CLACKAMAS 800 RADIO GROUP						
CLACKAMAS CO DEVELOPMENT AGENCY						
CLACKAMAS CO ENHANCED LAW ENFORCEMENT DISTRICT						
CLACKAMAS CO EXTENSION AND 4-H SERVICES DISTRICT						
CLACKAMAS CO SERVICE DISTRICT 1						
CLACKAMAS CO SERVICE DISTRICT 5						
CLACKAMAS REGIONAL WATER SUPPLY COMMISSION						
CLACKAMAS RIVER WATER						
CLACKAMAS SWCD						
CLATSKANIE PUD						
CLATSOP CARE CENTER HEALTH DISTRICT	✓					
CLATSOP CO 4H EXTENSION SERVICE DISTRICT						
CLATSOP CO ROAD DISTRICT # 1						
CLATSOP CO RURAL LAW ENFORCEMENT DISTRICT						
CLEAN WATER SERVICES OF WASHINGTON CO						
COBURG URBAN RENEWAL AGENCY						
COLUMBIA CO 4H & EXTENSION SERVICE DISTRICT						
COLUMBIA CO DEVELOPMENT AGENCY						
COLUMBIA DRAINAGE VECTOR CONTROL DISTRICT						

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				Internal Controls	Accounting Errors	Non-Compliance
COLUMBIA IMPROVEMENT DISTRICT						
COLUMBIA RIVER ESTUARY STUDY TASKFORCE						
COLUMBIA RIVER PUD						
COOS BAY NORTH BEND WATER BOARD						
COOS BAY URBAN RENEWAL AGENCY						
COOS CO 4H & EXTENSION SERVICE DISTRICT	✓					
COOS CO AIRPORT DISTRICT						
COOS CO AREA TRANSIT SERVICE DISTRICT						
COOS CO LIBRARY SERVICE DISTRICT	✓					
COOS CURRY HOUSING AUTHORITY						
COQUILLE URBAN RENEWAL AGENCY	✓					
COQUILLE VALLEY HOSPITAL DISTRICT		✓		1		
CORBETT WATER DISTRICT						
COUNTYWIDE LAW ENFORCEMENT DISTRICT						
COVE ORCHARD SEWER SERVICE DISTRICT						
CURRY CO SWCD						
CURRY HEALTH DISTRICT		✓		1		
DESCHUTES CO 911 COMMUNICATIONS SERVICE DISTRICT						
DESCHUTES CO EXTENSION & 4H SERVICE DISTRICT						
DESCHUTES PUBLIC LIBRARY						
DESCHUTES VALLEY WATER DISTRICT		✓		1		
DUNTHORPE RIVERDALE SERVICE DISTRICT	✓					
EAGLE POINT IRRIGATION DISTRICT				1		
EAST MULTNOMAH SWCD						
EAST SALEM SERVICE DISTRICT						
EASTERN OREGON TRADE AND EVENT CENTER AUTHORITY			✓			
ECONOMIC DEVELOPMENT COUNCIL OF TILLAMOOK CO						
ELGIN HEALTH DISTRICT		✓	✓	1		
EMERALD PUD						
EMERGENCY COMMUNICATIONS OF SOUTHERN OREGON		✓		2		
EUGENE URBAN RENEWAL AGENCY						
EUGENE WATER & ELECTRIC BOARD						
FARGO INTERCHANGE SERVICE DISTRICT						
FERN RIDGE LIBRARY DISTRICT	✓					

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				Internal Controls	Accounting Errors	Non-Compliance
FRONTIER DIGITAL NETWORK		✓	✓	2		
FRONTIER REGIONAL 911 AGENCY		✓	✓	2		
FRONTIER TELENET		✓	✓	2		
GILLIAM CO SWCD	✓	✓	✓	4		
GLADSTONE URBAN RENEWAL AGENCY	✓					
GLENEDEN SANITARY DISTRICT						
GRAND PRAIRIE WATER CONTROL DISTRICT		✓	✓	1		1
GRANT CO EXTENSION & 4-H SERVICE DISTRICT		✓	✓	1		
GRANT CO TRANSPORTATION DISTRICT		✓	✓	1		
GREATER ST HELENS AQUATIC DISTRICT						
GREEN SANITARY DISTRICT						
HARBOR SANITARY DISTRICT		✓	✓	2		
HARRISBURG REDEVELOPMENT AGENCY						
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						
HOOD RIVER CO 911 COMMUNICATIONS DISTRICT						
HOOD RIVER CO TRANSPORTATION						
HOOD RIVER CO WINDMASTER SEWER DISTRICT						
HOOD RIVER CO WINDMASTER URBAN RENEWAL DISTRICT						
HOOD RIVER SWCD						
HOOD RIVER URBAN RENEWAL AGENCY						
HOUSING & COMM SERVICES AGENCY OF LANE CO						
HOUSING AUTHORITY OF CLACKAMAS CO						
HOUSING AUTHORITY OF JACKSON CO	✓					
HOUSING AUTHORITY OF LINCOLN CO						
HOUSING AUTHORITY OF MALHEUR CO			✓			
HOUSING AUTHORITY OF SALEM	✓					
HOUSING AUTHORITY OF UMATILLA CO	✓		✓			
HOUSING AUTHORITY OF WASHINGTON CO		✓			1	
HOUSING AUTHORITY OF YAMHILL CO						

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				Internal Controls	Accounting Errors	Non-Compliance
JACKSON CO 4-H, MASTER GARDENER & AGRICULTURAL SERVICE DISTRICT						
JACKSON CO LIBRARY DISTRICT						
JACKSON CO VECTOR CONTROL DISTRICT						
JACKSON SWCD				1		
JACKSONVILLE URBAN RENEWAL AGENCY	✓					
JEFFERSON CO EMERGENCY MEDICAL SERVICE	✓				2	
JEFFERSON CO LIBRARY DISTRICT						
JOHN DAY/CANYON CITY PARKS & REC		✓	✓	2		
JOSEPHINE CO 911 AGENCY						
JOSEPHINE COUNTY-CITY OF GRANTS PASS SOLID WASTE AGENCY						
JOSEPHINE HOUSING & COMMUNITY DEVELOPMENT COUNCIL		✓			1	
KERNVILLE-GLENEDEN BEACH-LINCOLN BEACH WATER DISTRICT						
KLAMATH BASIN IMPROVEMENT DISTRICT						
KLAMATH CO DRAIN SERVICE DISTRICT	✓					
KLAMATH CO EMERGENCY COMMUNICATIONS DISTRICT		✓			2	
KLAMATH CO EXTENSION SERVICE DISTRICT	✓					
KLAMATH CO LIBRARY SERVICE DISTRICT	✓					
KLAMATH DRAINAGE DISTRICT		✓	✓	1	2	
KLAMATH FALLS URBAN RENEWAL AGENCY	✓					
KLAMATH HOUSING AUTHORITY						
KLAMATH IRRIGATION DISTRICT						
KLAMATH VECTOR CONTROL DISTRICT		✓	✓	1	2	
LA GRANDE CEMETERY DISTRICT						
LA GRANDE URBAN RENEWAL AGENCY						
LA PINE URBAN RENEWAL AGENCY						
LAKE GROVE WATER DISTRICT						
LAKE OSWEGO REDEVELOPMENT AGENCY						
LAKESIDE WATER DISTRICT		✓		1		
LAKEVIEW SWCD	✓	✓		1		
LANE COUNCIL OF GOVERNMENTS						
LANE LIBRARY DISTRICT						
LANE TRANSIT DISTRICT	✓	✓	✓		1	
LEAGUE OF OREGON CITIES						

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				Internal Controls	Accounting Errors	Non-Compliance
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						
LOCAL GOVERNMENT PERSONNEL INSTITUTE						
MADRAS AQUATIC CENTER	✓		✓		2	
MALHEUR MEMORIAL HEALTH CENTER						
MARION CO EXTENSION AND 4-H SERVICE DISTRICT						
MARION SWCD						
MCMINNVILLE WATER & LIGHT DEPARTMENT						
MEDFORD IRRIGATION DISTRICT		✓	✓	4		
MEDFORD URBAN RENEWAL AGENCY	✓					
MEDFORD WATER COMMISSION						
METRO						
METRO WASTEWATER MANAGEMENT COMMISSION						
METROPOLITAN AREA COMMUNICATIONS	✓					
MID COUNTY CEMETERY MAINTENANCE DISTRICT		✓	✓	2		
MID COUNTY SERVICE DISTRICT 14	✓					
MID-COLUMBIA COUNCIL OF GOVERNMENTS		✓	✓	2		
MID-COLUMBIA ECONOMIC DEVELOPMENT						
MIDDLE FORK IRRIGATION DISTRICT						
MID-VALLEY BEHAVIORAL CARE NETWORK						
MID-WILLAMETTE VALLEY CABLE REGULATORY COMMISSION						
MID-WILLAMETTE VALLEY COUNCIL OF GOVERNMENTS						
MILES CROSSING SANITARY SEWER DISTRICT						
MOLALLA URBAN RENEWAL AGENCY	✓					
MONMOUTH URBAN RENEWAL DISTRICT						
MONUMENT SWCD		✓		1		
MORROW CO HEALTH DISTRICT						
MORROW CO UNIFIED RECREATION DISTRICT						

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				Internal Controls	Accounting Errors	Non-Compliance
MT HOOD CABLE REGULATORY COMMISSION						
MULINO WATER DISTRICT 1						
NEAH-KAH-NIE WATER DISTRICT						
NEHALEM BAY WASTEWATER AGENCY		✓		2		
NETARTS OCEANSIDE SANITARY DISTRICT		✓		2		
NETARTS WATER DISTRICT		✓		1	1	
NORTH BEND CITY HOUSING AUTHORITY						
NORTH BEND URBAN RENEWAL AGENCY						
NORTH BETHANY CO SERVICE DISTRICT						
NORTH CENTRAL PUBLIC HEALTH DISTRICT						
NORTH CLACKAMAS CO WATER COMMISSION						
NORTH CLACKAMAS PARKS & REC DISTRICT						
NORTH COUNTY RECREATION DISTRICT		✓			3	
NORTH GATEWAY URBAN RENEWAL AGENCY	✓					
NORTH GILLIAM CO HEALTH DISTRICT		✓		1		
NORTH LINCOLN HEALTH DISTRICT						
NORTH UNIT IRRIGATION DISTRICT						
NORTH WASCO CO PARKS & REC DISTRICT		✓	✓	1		1
NORTHEAST OREGON ECONOMIC DEVELOPMENT DISTRICT		✓	✓	1		
NORTHEAST OREGON HOUSING AUTHORITY						
NORTHEAST WHEELER CO HEALTH DISTRICT		✓	✓	2		
NORTHERN WASCO PUD		✓			1	
NORTHWEST INTERGOVERNMENTAL ENERGY SUPPLY	✓					
NORTHWEST SENIOR & DISABILITY SERVICES						
NORTHWEST URBAN RENEWAL AGENCY	✓					
NYSSA ROAD ASSESSMENT DISTRICT 2	✓					
OAK LODGE SANITARY DISTRICT						
OAK LODGE WATER DISTRICT						
OAK LODGE WATER SERVICES DISTRICT						
OCHOCO IRRIGATION DISTRICT						
ODELL SANITARY DISTRICT						
ONTARIO LIBRARY DISTRICT	✓			1		
OREGON CASCADES WEST COUNCIL OF GOVERNMENTS	✓					
OREGON PUBLIC ENTITY EXCESS POOL						

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				Internal Controls	Accounting Errors	Non-Compliance
OREGON SCHOOL BOARDS ASSOCIATION						
OREGON TRAIL LIBRARY DISTRICT	✓	✓	✓	1		
OWYHEE IRRIGATION DISTRICT						
PACIFIC CITY JOINT WATER-SANITARY AUTHORITY						
PACIFIC COMMUNITIES HEALTH DISTRICT						
PALATINE HILL WATER DISTRICT						
PENDLETON DEVELOPMENT COMMISSION						
PIONEER NURSING HOME HEALTH DISTRICT		✓		1		1
POLK CO EXTENSION SERVICE DIST						
POLK SWCD						
PORT OF ARLINGTON		✓	✓	2		
PORT OF ASTORIA		✓	✓	1		
PORT OF BANDON						
PORT OF BROOKINGS HARBOR						
PORT OF HOOD RIVER						
PORT OF MORROW						
PORT OF NEWPORT	✓					
PORT OF PORT ORFORD		✓	✓		1	
PORT OF PORTLAND						
PORT OF SIUSLAW						
PORT OF ST HELENS						
PORT OF THE DALLES		✓		2		2
PORT OF UMATILLA						
PORT OF UMPQUA						
PORT ORFORD PUBLIC LIBRARY DISTRICT						
POWDER VALLEY WATER CONTROL DISTRICT		✓		1		
REDMOND URBAN RENEWAL AGENCY		✓	✓		1	
RIDGEVIEW IRRIGATION DISTRICT						
RIVER ROAD PARKS & REC DISTRICT						
RIVER ROAD WATER DISTRICT				1		
RIVERGROVE WATER DISTRICT		✓		1		
ROBERTS CREEK WATER DISTRICT						
ROCKWOOD WATER PUD						
ROCKWOOD-WEST GRESHAM URBAN RENEWAL AREA						
ROGUE RIVER VALLEY IRRIGATION DISTRICT						
ROGUE VALLEY COUNCIL OF GOVERNMENTS	✓					
ROGUE VALLEY SEWER SERVICES						

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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 Deficiencies Reported		
				Internal Controls	Accounting Errors	Non-Compliance
ROGUE VALLEY TRANSPORTATION DISTRICT						
ROSEBURG URBAN RENEWAL AGENCY						
ROSEBURG URBAN SANITARY AUTHORITY						
RURAL LAW ENFORCEMENT DISTRICT						
RURAL ROAD ASSESS DISTRICT 3						
SALEM AREA MASS TRANSIT DISTRICT	✓	✓			1	
SANDY URBAN RENEWAL AGENCY						
SANTA CLARA WATER DISTRICT						
SCAPPOOSE PUBLIC LIBRARY DISTRICT				2		
SEAL ROCK WATER DISTRICT						
SEASIDE URBAN RENEWAL AGENCY						
SHERMAN CO HEALTH DISTRICT		✓		2		
SHERWOOD URBAN RENEWAL AGENCY						
SILVER FALLS LIBRARY DISTRICT		✓		1		
SISTERS URBAN RENEWAL AGENCY						
SIUSLAW PUBLIC LIBRARY DISTRICT		✓		1		
SOLID WASTE DISPOSAL SERVICE DISTRICT						
SOUTH CENTRAL OREGON ECONOMIC DEVELOPMENT DISTRICT						
SOUTH FORK WATER BOARD						
SOUTH GILLIAM HEALTH DISTRICT	✓	✓	✓	1		
SOUTHWEST LINCOLN COUNTY WATER DISTRICT						
SPRINGFIELD UTILITY BOARD						
STANFIELD IRRIGATION DISTRICT	✓	✓	✓	1		
SUNRISE WATER AUTHORITY						
SUNRIVER SERVICE DISTRICT						
SUNSET EMPIRE PARKS & REC		✓	✓	1		
SURFACE WATER MANAGEMENT AGENCY OF CLACKAMAS						
SUTHERLIN WATER CONTROL DISTRICT				2		
SWALLEY IRRIGATION DISTRICT						
TALENT IRRIGATION DISTRICT	✓	✓		2		
TALENT URBAN RENEWAL AGENCY						
TIGARD-TUALATIN AQUATIC DISTRICT		✓		1		
TILLAMOOK CO 4H & EXTENSION SERVICE DISTRICT						
TILLAMOOK CO EMERGENCY COMMUNICATIONS DISTRICT						

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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 Deficiencies Reported		
				Internal Controls	Accounting Errors	Non-Compliance
TILLAMOOK LIGHTWAVE INTERGOVERNMENTAL AGENCY						
TILLAMOOK PUD						
TRAINING & EMPLOYMENT CONSORTIUM						
TRI CITY SERVICE DISTRICT						
TRI CITY WATER AND SANITARY AUTHORITY						
TRI-COUNTY METROPOLITAN TRANSPORTATION DISTRICT						
TUALATIN DEVELOPMENT COMMISSION						
TUALATIN SWCD						
TUALATIN VALLEY WATER DISTRICT			✓		1	
TUMALO IRRIGATION DISTRICT						
TWIN ROCKS SANITARY DISTRICT		✓		2		
UMATILLA CO SPECIAL LIBRARY DISTRICT			✓			
UMATILLA MORROW RADIO & DATA DISTRICT						
UNION SWCD	✓	✓	✓	1		
VALE OREGON IRRIGATION DISTRICT						
WALLOWA CO HEALTH CARE DISTRICT						
WALLOWA LAKE CO SERVICE DISTRICT		✓		1		
WALLOWA SWCD		✓	✓	1		
WARMSPRINGS IRRIGATION DISTRICT						
WARRENTON URBAN RENEWAL AGENCY						
WASCO CO 4-H EXTENSION SERVICE DISTRICT	✓					
WASCO CO LIBRARY SERVICE DISTRICT	✓					
WASCO CO SWCD	✓			1		
WASHINGTON CO CONSOLIDATED COMMUNICATIONS AGENCY		✓	✓	1	2	
WASHINGTON CO ENHANCED SHERIFF PATROL DISTRICT						
WASHINGTON CO SERVICE DISTRICT FOR LIGHTING 1						
WASHINGTON CO URBAN ROAD MAINTENANCE DISTRICT						
WEST EXTENSION IRRIGATION DISTRICT	✓	✓	✓	1		
WEST MULTNOMAH SWCD						
WEST SLOPE WATER DISTRICT						
WEST UMATILLA MOSQUITO CONTROL DISTRICT		✓	✓	1		
WEST VALLEY HOUSING AUTHORITY						

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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 Deficiencies Reported		
				Internal Controls	Accounting Errors	Non-Compliance
WESTERN GENERATION AGENCY						
WESTLAND IRRIGATION DISTRICT	✓	✓	✓	2		
WESTPORT SEWER SERVICE DISTRICT - CLATSOP CO		✓	✓	1		
WHITE CITY ENHANCED LAW ENFORCEMENT DISTRICT						
WHITE RIVER HEALTH DISTRICT		✓	✓	2		
WILSONVILLE URBAN RENEWAL AGENCY						
WINCHESTER BAY SANITARY DISTRICT						
WINSTON DILLARD WATER DISTRICT	✓					
WINSTON URBAN RENEWAL AGENCY	✓					
WOODBURN URBAN RENEWAL AGENCY						
YAMHILL CO EXTENSION SERVICE DISTRICT						
YAMHILL COMMUNICATIONS AGENCY						
YOUNGS RIVER LEWIS & CLARK WATER						

Total: 861

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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)

Appendix B: Untimely Filed Reports

Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Deficiencies Reported		
				Internal Controls	Accounting Errors	Non-Compliance
COUNTIES						
BAKER CO	✓	✓		1		
CROOK CO	✓					
CURRY CO	✓	✓				2
HARNEY CO	✓					
JACKSON CO						
LAKE CO						
LINCOLN CO						
POLK CO						
CITIES						
ADAMS						
ALBANY						
AMITY						
ATHENA	✓					
AUMSVILLE	✓					
BEND						
BURNS	✓					
CANBY						
CANYONVILLE						
CASCADE LOCKS	✓					
CENTRAL POINT	✓	✓		2		
CLATSKANIE	✓					
CRESWELL						
DETROIT	✓	✓		1		
DONALD						
DRAIN						
DUFUR		✓		2	3	1
DUNDEE						
EAGLE POINT						
FLORENCE	✓	✓			1	
GARIBALDI	✓	✓		5		
GASTON		✓				1
GEARHART		✓				
HELIX						
HUBBARD						

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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 Deficiencies Reported		
				Internal Controls	Accounting Errors	Non-Compliance
INDEPENDENCE						
IONE	✓					
KING CITY		✓		1		
LAKEVIEW	✓	✓	✓	2		
LINCOLN CITY	✓	✓		1	2	
MADRAS	✓	✓		3	1	
MAUPIN	✓	✓		1		
MAYWOOD PARK		✓	✓	4		
MERRILL	✓	✓	✓	1	2	
MILLERSBURG	✓					
MOSIER				1		
MYRTLE POINT	✓					
NEWPORT			✓			
OAKRIDGE	✓					
PHILOMATH						
RAINIER		✓		1		
SALEM						
SHADY COVE						
SILVERTON				2	1	
ST HELENS						
ST PAUL		✓		1		
STAYTON	✓	✓		2		
SUBLIMITY	✓	✓	✓	1		
SUMPTER	✓	✓		2		
THE DALLES						
TIGARD	✓		✓		1	
TOLEDO	✓	✓		1	1	
UKIAH						
VENETA						
VERNONIA						
WESTON	✓	✓	✓		1	
YAMHILL						
YONCALLA	✓					
CHARTER SCHOOLS						
ACADEMY FOR CHARACTER EDUCATION						
COMMUNITY ROOTS SCHOOL						
EOLA HILLS CHARTER SCHOOL	✓	✓		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 Deficiencies Reported		
				Internal Controls	Accounting Errors	Non-Compliance
HOWARD STREET CHARTER SCHOOL						
JACKSON CO SCHOOL DISTRICT 91						
KINGS VALLEY CHARTER SCHOOL		✓		4		
MADRONE TRAIL CHARTER SCHOOL						
MILWAUKIE ACADEMY OF THE ARTS						
NIXYAAWII COMMUNITY SCHOOL						
OPTIMUM LEARNING ENVIRONMENT CHARTER SCHOOL						
OREGON TRAIL PRIMARY ACADEMY						
PERSONALIZED LEARNING INC						
SUNNY WOLF CHARTER SCHOOL						
TWIN RIVERS CHARTER SCHOOL						
VALLEY INQUIRY CHARTER SCHOOL						
COMMUNITY COLLEGES						
CENTRAL OREGON COMMUNITY COLLEGE						
PORTLAND COMMUNITY COLLEGE						
RURAL FIRE PROTECTION DISTRICTS						
ALBANY RFPD		✓		2		1
AUMSVILLE RFPD						1
AURORA RFPD		✓				
CANNON BEACH RFPD		✓				
CHARLESTON RFPD	✓					
CHILOQUIN AGENCY LAKE RFPD	✓	✓			3	
CLACKAMAS CO FIRE DISTRICT 1						
CLATSKANIE RFPD		✓		3		
CLOVERDALE RFPD						
COLTON RFPD	✓	✓		1		
COLUMBIA RIVER FIRE & RESCUE						
CRESCENT RFPD	✓					
CROOK CO FIRE & RESCUE						
HUBBARD RFPD						
KENO RFPD		✓	✓	1	2	
LA PINE RFPD						
MILL CITY RFPD	✓	✓		2	1	
MONROE RFPD	✓					
MULTNOMAH CO RFPD 30J						
NEHALEM BAY FIRE & RESCUE DISTRICT				2		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 Deficiencies Reported		
				Internal Controls	Accounting Errors	Non-Compliance
NESTUCCA RFPD		✓		1		
NORTH BAY RFPD	✓					
NORTH LINCOLN FIRE & RESCUE # 1		✓		3		
SALEM SUBURBAN RFPD	✓	✓		3		
SIUSLAW VALLEY FIRE & RESCUE	✓	✓		1		
SOUTHWESTERN POLK RFPD		✓		1		
WEST SIDE RFPD		✓		1		
WILLAKENZIE RFPD		✓		2		
WY'EAST RFPD						
ZUMWALT RFPD	✓					
SCHOOL DISTRICTS + EDUCATION SERVICE DISTRICTS						
CLACKAMAS CO SCHOOL DISTRICT 108						
CLACKAMAS CO SCHOOL DISTRICT 3J						
CLACKAMAS CO SCHOOL DISTRICT 46						
CLACKAMAS CO SCHOOL DISTRICT 7J						
CLATSOP CO SCHOOL DISTRICT 1						
CLATSOP CO SCHOOL DISTRICT 10						
CLATSOP CO SCHOOL DISTRICT 30						
CLATSOP CO SCHOOL DISTRICT 4J		✓				1
COLUMBIA CO SCHOOL DISTRICT 47J			✓			
COLUMBIA CO SCHOOL DISTRICT 502						
CURRY CO SCHOOL DISTRICT 2CJ	✓					
DESCHUTES CO SCHOOL DISTRICT 6						
GRANT CO SCHOOL DISTRICT 17						
HARNEY CO SCHOOL DISTRICT 1J						
HARNEY CO SCHOOL DISTRICT 7		✓	✓	1		
IONE SCHOOL DISTRICT 2						
JACKSON CO SCHOOL DISTRICT 4						
JOSEPHINE CO SCHOOL DISTRICT 7						
KLAMATH CO SCHOOL DISTRICT						
LANE CO SCHOOL DISTRICT 28J						
LANE CO SCHOOL DISTRICT 32						
LANE CO SCHOOL DISTRICT 40			✓			
LANE CO SCHOOL DISTRICT 4J						
LANE CO SCHOOL DISTRICT 69						
LANE CO SCHOOL DISTRICT 71		✓		2		
LINN CO SCHOOL DISTRICT 129J						

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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 Deficiencies Reported		
				Internal Controls	Accounting Errors	Non-Compliance
LINN CO SCHOOL DISTRICT 55						
LINN CO SCHOOL DISTRICT 8J						
MALHEUR CO SCHOOL DISTRICT 84		✓	✓	1	1	
MALHEUR CO SCHOOL DISTRICT 8C						
MALHEUR ESD		✓	✓		1	
MARION CO SCHOOL DISTRICT 15						
MARION CO SCHOOL DISTRICT 5						
MULTNOMAH CO SCHOOL DISTRICT 39						
MULTNOMAH CO SCHOOL DISTRICT 7						
NORTHWEST REGIONAL ESD			✓			
POLK CO SCHOOL DISTRICT 13J		✓	✓	1		
POLK CO SCHOOL DISTRICT 2						
UMATILLA CO SCHOOL DISTRICT 1						
UMATILLA CO SCHOOL DISTRICT 2						
UMATILLA CO SCHOOL DISTRICT 29RJ						
UMATILLA CO SCHOOL DISTRICT 5						
UMATILLA CO SCHOOL DISTRICT 61						
UMATILLA CO SCHOOL DISTRICT 7						
UMATILLA CO SCHOOL DISTRICT 80						
WASHINGTON CO SCHOOL DISTRICT 15						
YAMHILL CO SCHOOL DISTRICT 1						
YAMHILL CO SCHOOL DISTRICT 8		✓	✓	1		
OTHER SPECIAL DISTRICTS						
BASIN TRANSIT SERVICE	✓		✓	1	1	
BEND METROPOLITAN PLANNING COMMISSION						
BEND URBAN RENEWAL AGENCY						
BUELL RED PRAIRIE WATER DISTRICT	✓	✓		1		
BURLINGTON WATER DISTRICT		✓		2		
CENTRAL ALBANY REVITALIZATION AREA	✓					
CENTRAL OREGON INTERGOVERNMENTAL COUNCIL						
CENTRAL POINT DEVELOPMENT COMMISSION	✓					
CHEHALEM PARKS & REC DISTRICT						
CLACKAMAS CO VECTOR CONTROL						
CLATSOP CO HOUSING AUTHORITY		✓	✓		2	
COLTON WATER DISTRICT	✓	✓		1		

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Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Deficiencies Reported		
				Internal Controls	Accounting Errors	Non-Compliance
COLUMBIA 911 COMMUNICATIONS DISTRICT						
COLUMBIA GATEWAY URBAN RENEWAL AGENCY						
COLUMBIA GORGE REGIONAL AIRPORT						
COLUMBIA SWCD	✓	✓		2		
COMMUNITY SERVICES CONSORTIUM	✓					
CROOK CO PARKS & REC DISTRICT	✓	✓	✓			3
CRYSTAL SPRINGS WATER DISTRICT	✓	✓		3	1	1
CURRY CO PUBLIC TRANSIT SERVICE DISTRICT				1		
DOUGLAS CO 4-H MASTER GARDENER & EXTENSION SERVICE DISTRICT						
EAST FORK IRRIGATION DISTRICT		✓		1		
EASTERN OREGON HUMAN SERVICE CONSORTIUM	✓	✓		1		
FAIRVIEW WATER DISTRICT	✓	✓			3	
FARMERS IRRIGATION DISTRICT				2		
FLORENCE URBAN RENEWAL AGENCY	✓	✓			1	
FOREST GROVE URBAN RENEWAL AGENCY						
GLENWOOD WATER DISTRICT		✓		1		
GOVERNMENT CAMP SANITARY DISTRICT						
GRANT SWCD						
GRANTS PASS IRRIGATION DISTRICT	✓					
HARNEY DISTRICT HOSPITAL					1	
HARNEY SWCD						
HIGH DESERT PARKS & REC		✓		1		
HOOD RIVER COUNTY LIBRARY DISTRICT						
HOOD RIVER VALLEY PARKS & REC	✓	✓		2	2	1
HORSEFLY IRRIGATION DISTRICT						
HOUSING AUTHORITY OF DOUGLAS CO						
ICE FOUNTAIN WATER DISTRICT		✓		1		
INDEPENDENCE URBAN RENEWAL AGENCY						
JEFFERSON CO SWCD						
JUNCTION CITY WATER CONTROL DISTRICT						
KLAMATH WATER AND POWER AGENCY						
LAKE GROVE PARK DISTRICT						
LAKE HEALTH DISTRICT						
LANE REGIONAL AIR POLLUTION AUTHORITY						

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Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Deficiencies Reported		
				Internal Controls	Accounting Errors	Non-Compliance
LANE WORKFORCE PARTNERSHIP						
LINCOLN CITY URBAN RENEWAL AGENCY				1	1	
LINCOLN CO TRANSPORTATION DISTRICT						
LINCOLN COUNTY ANIMAL SERVICE DISTRICT						
LOWER UMPQUA HOSPITAL DISTRICT				1	1	
LUSTED WATER DISTRICT		✓		1		
LYONS-MEHAMA WATER DISTRICT	✓	✓		2		
MADRAS REDEVELOPMENT COMMISSION	✓					
MALHEUR CO SWCD		✓	✓	2		
MARION AREA MULTI AGENCY EMERGENCY TELECOMMUNICATION						
MARION CO HOUSING AUTHORITY	✓					
MCMINNVILLE URBAN RENEWAL AGENCY	✓					
MCNULTY WATER PUD		✓			2	3
MID-COLUMBIA CENTER FOR LIVING	✓					
MID-COLUMBIA HOUSING AUTHORITY & COLUMBIA GORGE HOUSING						
MINET						
MULTNOMAH CO DRAINAGE DISTRICT 1						
MULTNOMAH COUNTY LIBRARY DISTRICT	✓					
NEHALEM BAY HEALTH DISTRICT	✓	✓		2		
NESKOWIN REGIONAL SANITARY AUTHORITY		✓		1		
NESKOWIN REGIONAL WATER DISTRICT		✓		1		
NEWPORT URBAN RENEWAL AGENCY						
NORTHERN OREGON CORRECTIONS						
NORTHWEST OREGON HOUSING AUTHORITY		✓	✓		1	
OCEANSIDE WATER DISTRICT		✓		2		
OREGON COMMUNITY COLLEGE ASSOCIATION				4		
OREGON INTERNATIONAL PORT OF COOS BAY	✓					
OREGON WATER WONDERLAND UNIT II SANITARY DISTRICT						
PENINSULA DRAINAGE DISTRICT 2						
PHILOMATH URBAN RENEWAL AGENCY						
PLEASANT HOME WATER DISTRICT		✓		1		
PORT OF CASCADE LOCKS		✓		2		
PORT OF GARIBALDI						
PORT OF GOLD BEACH	✓					

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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 Deficiencies Reported		
				Internal Controls	Accounting Errors	Non-Compliance
PORT OF TILLAMOOK BAY						
PORT OF TOLEDO	✓	✓	✓	1		
PORTLAND DEVELOPMENT COMMISSION						
QUALITYLIFE INTERGOVERNMENTAL AGENCY						
RAINBOW WATER DISTRICT						
RALEIGH WATER DISTRICT		✓		1		
REDMOND AREA PARK & RECREATION DISTRICT						
SALEM URBAN RENEWAL AGENCY						
SANTIAM WATER CONTROL DISTRICT	✓	✓		2		
SHANGRI LA WATER DISTRICT	✓					
SHERMAN SWCD						
SILETZ AREA ENHANCED LAW ENFORCEMENT SERVICES DISTRICT						
SILVERTON URBAN RENEWAL AGENCY						
SISTERS PARK & RECREATION DISTRICT	✓					
SOUTH CLACKAMAS TRANSPORTATION DISTRICT						
SOUTH COUNTY HEALTH DISTRICT	✓					
SOUTH SUBURBAN SANITARY DISTRICT						
SOUTHERN COOS HEALTH DISTRICT						
SPRINGFIELD ECONOMIC DEVELOPMENT AGENCY	✓					
SUBURBAN EAST SALEM WATER		✓		1		
SUNSET EMPIRE TRANSPORTATION DISTRICT	✓	✓	✓	2		
THE DALLES IRRIGATION DISTRICT	✓	✓		1		
THREE SISTERS IRRIGATION DISTRICT	✓	✓		8		
TIGARD CITY CENTER DEVELOPMENT AGENCY						
TILLAMOOK CO TRANSPORTATION DISTRICT		✓			1	
TILLAMOOK SWCD						
TILLAMOOK URBAN RENEWAL AGENCY						
TRI-COUNTY COOPERATIVE WEED MANAGEMENT AREA	✓	✓			4	
TUALATIN HILLS PARKS & REC						
TUALATIN VALLEY IRRIGATION DISTRICT	✓	✓			5	
URBAN RENEWAL AGENCY OF THE CITY OF PHOENIX						
VALLEY VIEW WATER DISTRICT			✓	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 Deficiencies Reported		
				Internal Controls	Accounting Errors	Non-Compliance
VENETA URBAN RENEWAL AGENCY						
WELLNESS & EDUCATION BOARD OF CENTRAL OREGON						
WESTERN LANE AMBULANCE DISTRICT	✓	✓		1		
WHEELER SWCD	✓	✓	✓	1		
WILLAMALANE PARKS & REC DISTRICT		✓		1		
YAMHILL SWCD						

Total: 279

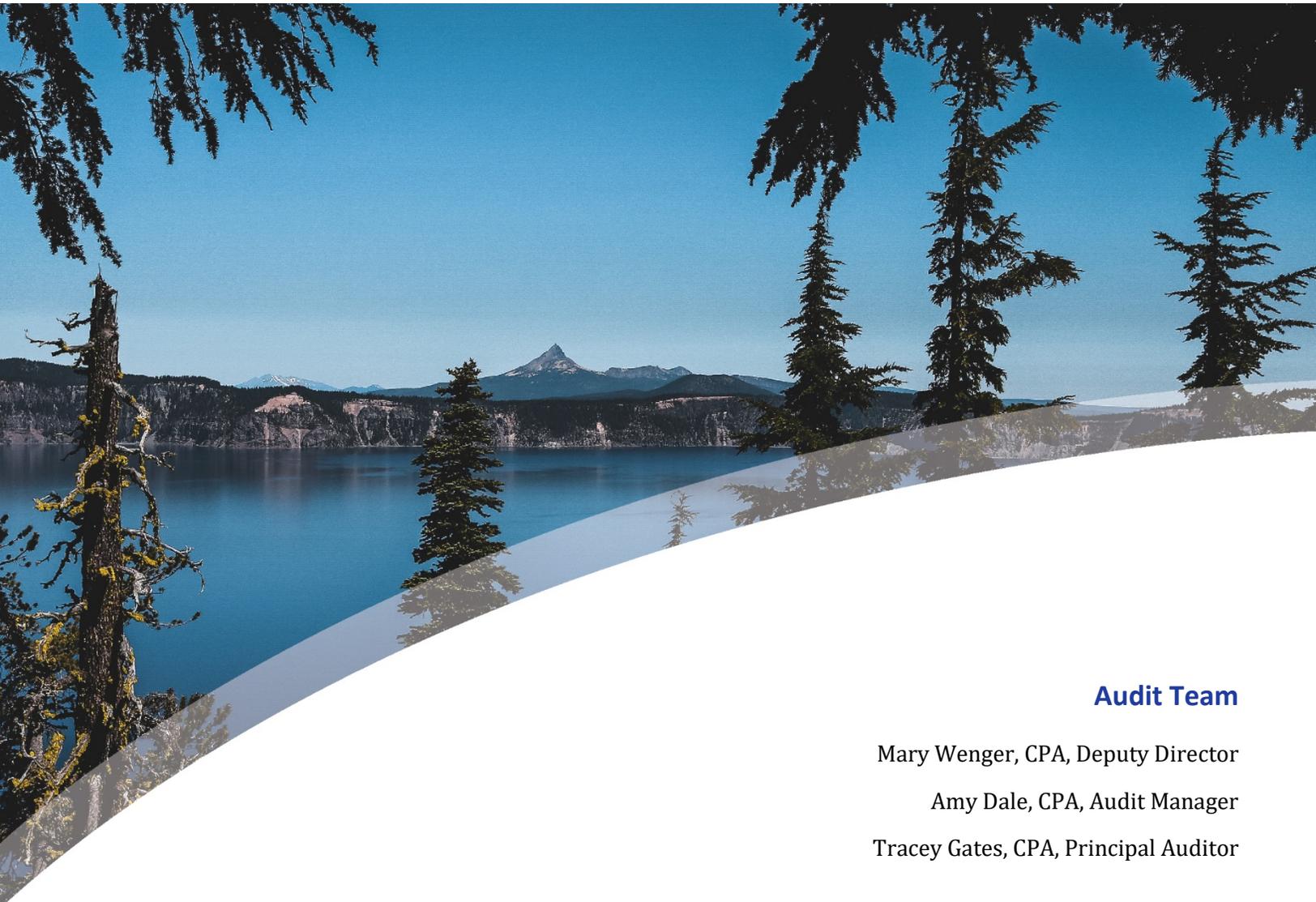
*When significant deficiencies or material weaknesses are reported, the government must file a Plan of Action with the Secretary of State (ORS 297.466)

**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, 2018

Municipal Corporation Name	Approved Extension	Comments
CITIES		
BANDON		
CAVE JUNCTION		
CHILOQUIN		
ECHO		
GLENDALE	✓	
GOLD HILL	✓	
CHARTER SCHOOLS		
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY-GENERAL SERVICES		Report for 2016 also not filed.
RIDDLE EDUCATION CENTER		Report for 2016 also not filed.
RURAL FIRE PROTECTION DISTRICTS		
DEPOE BAY RFPD	✓	
HOODLAND RFPD		Report for 2016 also not filed.
LAKE CHINOOK FIRE & RESCUE PROTECTION DISTRICT		Report for 2016 also not filed.
OTHER SPECIAL DISTRICTS		
ATHENA CEMETERY MAINTENANCE DISTRICT 1	✓	The district incorrectly filed a report in lieu of audit. An approved extension for audit was for 2/15/2018.
BANDON URBAN RENEWAL AGENCY		
BEAVER SLOUGH DRAINAGE DISTRICT		
DOUGLAS SWCD		Report for 2016 also not filed.
HARBOR WATER PUD		
JANE GOODALL ENVIRONMENTAL MIDDLE SCHOOL		
SHASTA VIEW IRRIGATION DISTRICT		
SUNRIVER LIBRARY CO SERVICE DISTRICT		

Total: 19



Audit Team

Mary Wenger, CPA, Deputy Director

Amy Dale, CPA, Audit Manager

Tracey Gates, CPA, Principal Auditor

About the Secretary of State Audits Division

The Oregon Constitution provides that the Secretary of State shall be, by virtue of his 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.

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