



# Secretary of State **Oregon Audits Division**

Fiscal Year 2018

## **Oregon Municipal Corporations: Summary of Fiscal Year 2018 Financial Reporting**

February 2020  
2020-07

Secretary of State Bev Clarno  
Audits Division Director Kip Memmott

# 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.<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. 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.<sup>2</sup>

Of the 1,799 municipal corporations, 1,161 were expected to file audit reports with the Secretary of State for fiscal year 2018. However, 22 of those audits are more than a year late in their filing and were not filed as of December 31, 2019.

**Figure 1: FY18 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	116			116
Cities	214	14	13	241
Fire Districts	115	54	93	262
Other Special Districts	456	112	352	920
<b>Total</b>	<b>1,161</b>	<b>180</b>	<b>458</b>	<b>1,799</b>

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

<sup>2</sup> 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 2018, 244 municipal corporations requested and 207 (85%) 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 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:<sup>3</sup>

- 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.

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<sup>3</sup> Oregon Revised Statute 297.471

# Results

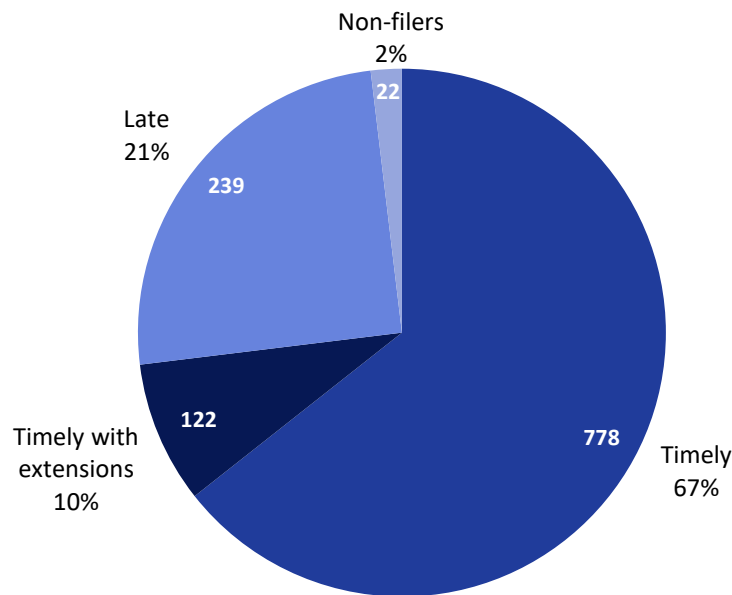
The requirements in Municipal Audit Law are intended for municipal corporations to be financially accountable to their general citizenry. There are many stakeholders involved in the municipal audit process. Government officials understand the annual reporting requirements; independent accountants provide 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, 2018.

## Audit Report Filings

Of the 1,799 Oregon municipal corporations actively registered in Oregon, 1,161 were expected to file an audit with the Secretary of State by December 31, 2018, unless they requested an extension. As shown in Figure 2, 77% of these municipalities filed their audit reports on time or within their approved extension deadline. Of the 207 that requested and received extensions, 122 filed their report within the extended deadline. As of December 31, 2019, 22 municipalities had not filed a fiscal year 2018 audit report; these municipalities included six cities, one charter school, five fire districts, and ten special districts.

Figure 2: Filing status of FY 2018 audit reports



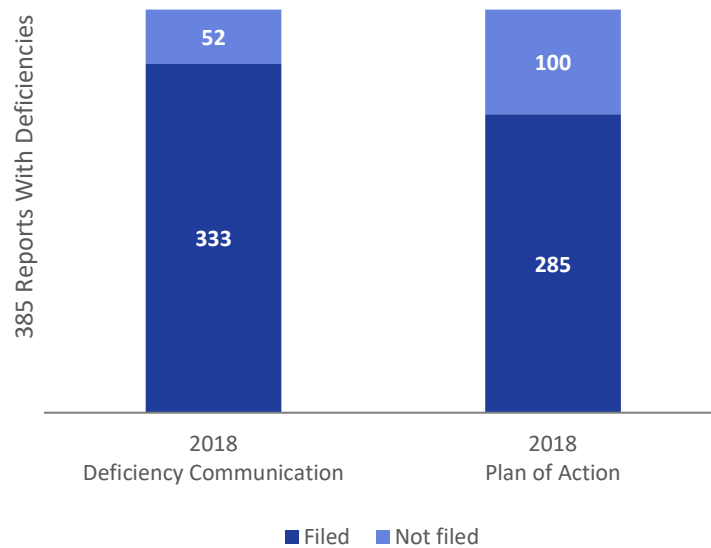
## Audit Report Deficiencies

For financial statement audits, 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 1,139 municipal audit reports filed for fiscal year 2018, 385 (34%) reported one or more audit deficiencies; a total of 721 deficiencies were reported with the majority related to weaknesses in internal control. Of the municipalities with deficiencies reported, 74% filed a Plan of Action and 86% filed deficiency communications with the Secretary of State as required. The rate of compliance for filing a plan of action is up significantly from prior years; in 2017, only 45% of required plans were filed.

**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 314 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 49 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 97 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 2018, as of December 31, 2019. 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, 2019.

## Appendix A: Timely Filed Reports

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
<b>COUNTIES</b>						
BENTON CO						
CLACKAMAS CO	✓					
CLATSOP CO		✓	✓			1
COLUMBIA CO	✓					
COOS CO	✓					
CROOK CO	✓			2		
DESCHUTES CO		✓	✓			1
DOUGLAS CO						
GILLIAM CO		✓	✓	1		
GRANT CO		✓	✓	1		
HOOD RIVER CO	✓					
JACKSON CO						
JEFFERSON CO						
JOSEPHINE CO						
KLAMATH CO	✓					
LAKE CO	✓					
LANE CO						
LINCOLN CO	✓					
LINN CO						
MARION CO						
MORROW CO	✓	✓	✓	1		
MULTNOMAH CO			✓	1		
SHERMAN CO		✓	✓	1	1	
TILLAMOOK CO						
UMATILLA CO						
UNION CO		✓	✓	1	1	
WASHINGTON CO			✓		1	
WHEELER CO		✓	✓	2		
YAMHILL CO						
<b>CITIES</b>						
ADAMS						
ALBANY	✓					
AMITY						

\*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 Reported		
				Internal Controls	Accounting Errors	Non-Compliance
ARLINGTON		✓	✓	2		
ASHLAND						
ATHENA	✓					
AURORA						
BANKS		✓	✓	2		
BAY CITY		✓	✓	2		
BEAVERTON						
BEND						
BOARDMAN	✓					
BROOKINGS						
BURNS						
CANBY						
CANNON BEACH						
CANYON CITY		✓	✓	2		
CARLTON						
CENTRAL POINT	✓					
COBURG	✓					
COLUMBIA CITY						
CONDON		✓	✓	1		
COOS BAY						
COQUILLE	✓					
COTTAGE GROVE						
COVE		✓	✓	1		
CRESWELL						
CULVER		✓	✓		2	
DAYTON						
DAYVILLE		✓	✓	2		
DONALD						
DUNDEE						
DURHAM						
ELGIN		✓	✓	1	1	
ELKTON						
ESTACADA			✓	1		
EUGENE						
FAIRVIEW			✓		2	
FOREST GROVE	✓					

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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 Reported		
				Internal Controls	Accounting Errors	Non-Compliance
FOSSIL		✓	✓	2		
GATES						
GLADSTONE	✓					
GOLD BEACH						
GRANTS PASS						
GRASS VALLEY	✓	✓	✓	2		
GRESHAM						
HAINES		✓	✓	1		
HALFWAY		✓		1		
HALSEY						
HAPPY VALLEY	✓					
HELIX	✓					
HEPPNER	✓	✓	✓	1	2	
HERMISTON						
HILLSBORO			✓			3
HINES		✓	✓	1		
HOOD RIVER						
HUNTINGTON						
INDEPENDENCE	✓	✓			1	
IRRIGON		✓	✓	1		
ISLAND CITY	✓	✓	✓	2	3	1
JACKSONVILLE						
JOSEPH	✓	✓		1	1	
JUNCTION CITY						
KEIZER						
KLAMATH FALLS	✓					
LA GRANDE		✓	✓	1	4	
LA PINE						
LAKE OSWEGO						
LAKESIDE						
LEBANON	✓					
LINCOLN CITY		✓		2		
LOWELL	✓					
MANZANITA		✓	✓	1		
MCMINNVILLE						
MEDFORD						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
METOLIUS		✓	✓	2		
MILL CITY		✓		2		
MILTON FREEWATER	✓					
MILWAUKIE						
MOLALLA	✓					
MONMOUTH		✓	✓			2
MONROE						
MORO		✓		3	2	1
MOUNT ANGEL		✓	✓			1
MOUNT VERNON		✓	✓	1		
MYRTLE CREEK	✓					
NEHALEM		✓	✓	1		
NEWBERG						
NORTH BEND						
NORTH POWDER						
NYSSA				1		
OAKLAND						
OAKRIDGE	✓	✓			2	
ONTARIO						
OREGON CITY	✓					
PENDLETON	✓		✓		2	
PHILOMATH						
PHOENIX						
PILOT ROCK	✓	✓	✓	1	2	
PORT ORFORD						
PORTLAND						
PRINEVILLE						
REDMOND			✓		1	
RIDDLE		✓	✓	1		
ROCKAWAY BEACH		✓	✓	2		2
ROGUE RIVER						
ROSEBURG						
RUFUS		✓	✓	3		
SALEM						
SCIO		✓		1		1
SEASIDE						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
SENECA		✓	✓	2		
SHADY COVE						
SHERIDAN						
SHERWOOD		✓			1	
SILETZ	✓					
SISTERS			✓		3	
SODAVILLE	✓	✓	✓	5		
SPRAY		✓	✓	2		
SPRINGFIELD	✓					
STANFIELD	✓					
STAYTON						
SUBLIMITY		✓	✓	1		
SUTHERLIN						
TALENT						
TANGENT						
THE DALLES	✓	✓	✓		1	
TIGARD						
TILLAMOOK	✓	✓			1	
TROUTDALE						
TUALATIN						
TURNER	✓					
UKIAH						
UMATILLA						
UNION		✓	✓	4	2	
VENETA	✓					
VERNONIA						
WALDPORT						
WALLOWA			✓	3		
WARRENTON						
WEST LINN						
WHEELER		✓		4		
WILLAMINA						
WOOD VILLAGE	✓					
YACHATS		✓	✓	1	1	
YAMHILL						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
<b>CHARTER SCHOOLS</b>						
ALLIANCE CHARTER ACADEMY						
ARCO IRIS SPANISH IMMERSION CHARTER SCHOOL						
ARMADILLO TECHNICAL INSTITUTE						
BAKER CO SCHOOL DISTRICT 30J		✓	✓	1		
BAKER EARLY COLLEGE						
BAKER WEB ACADEMY		✓	✓		1	
BEND INTERNATIONAL SCHOOL, INC		✓	✓		2	
BETHANY CHARTER SCHOOL						
BRIDGE CHARTER ACADEMY		✓		1		
CAMAS VALLEY SCHOOL		✓	✓	2		
CANNON BEACH ACADEMY		✓	✓	2		
CASCADE HEIGHTS PUBLIC CHARTER SCHOOL						
CENTER FOR ADVANCED LEARNING, THE						
CHILD'S WAY INC		✓		2	2	
CITY VIEW CHARTER SCHOOL						
CLACKAMAS ACADEMY OF INDUSTRIAL SCIENCE						
CLACKAMAS MIDDLE COLLEGE			✓	2		
CLACKAMAS WEB ACADEMY		✓		2		
COBURG COMMUNITY CHARTER SCHOOL						
COMMUNITY INNOVATION PARTNERS			✓	5		
COMMUNITY ROOTS SCHOOL						
CRATER LAKE CHARTER ACADEMY						
DESERT SKY MONTESSORI CHARTER SCHOOL						
EAGLERIDGE HIGH SCHOOL						
EDDYVILLE CHARTER SCHOOL						
EMERSON SCHOOL, THE						
ESTACADA EARLY COLLEGE						
ESTACADA WEB ACADEMY						
FOREST GROVE COMMUNITY SCHOOL						
FOUR RIVERS COMMUNITY SCHOOL						
FRONTIER CHARTER ACADEMY		✓				4
GILLIAM CO SCHOOL DISTRICT 3		✓	✓	2		

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
GLENDALE CHARTER SCHOOL						
INAVALE COMMUNITY PARTNERS INC						
INSIGHT SCHOOL OF OREGON PAINTED HILLS						
JACKSON CO SCHOOL DISTRICT 59						
JACKSON CO SCHOOL DISTRICT 91						
KAIROS PDX LEARNING ACADEMY						
KINGS VALLEY CHARTER SCHOOL		✓	✓	3		
KNOVA LEARNING						
LE MONDE FRENCH IMMERSION PUBLIC CHARTER SCHOOL						
LEWIS AND CLARK MONTESSORI PUBLIC CHARTER SCHOOL		✓	✓			1
LOGOS PUBLIC CHARTER SCHOOL						
LOURDES CHARTER SCHOOL, THE		✓		2		
LUCKIAMUTE VALLEY CHARTER SCHOOLS		✓	✓	4	1	1
M.I.T.C.H. CHARTER SCHOOL						
M.I.T.C.H. SHERWOOD CHARTER SCHOOL						
MADRONE TRAIL CHARTER SCHOOL						
MALHEUR CO SCHOOL DISTRICT 29						
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						
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		
MOUNTAIN VIEW CHARTER ACADEMY		✓	✓	1		

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
MULTNOMAH LEARNING ACADEMY						
NETWORK CHARTER SCHOOL		✓		1		
NIXYAAWII COMMUNITY SCHOOL						
OPAL CHARTER SCHOOL						
OREGON CITY SERVICE LEARNING ACADEMY						
OREGON CONNECTIONS ACADEMY						
OREGON TRAIL PRIMARY ACADEMY						
OREGON VIRTUAL ACADEMY						
OREGON VIRTUAL EDUCATION						
PAISLEY SCHOOL	✓	✓	✓	1		
PEOPLE INVOLVED IN EDUCATION/SWEET HOME						
PHOENIX SCHOOL		✓				
PORTLAND VILLAGE SCHOOL						
POWELL BUTTE COMMUNITY CHARTER						
REEDSPORT COMMUNITY 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		✓	✓	2		
SILETZ VALLEY EARLY COLLEGE ACADEMY						
SILETZ VALLEY SCHOOL						
SILVIES RIVER CHARTER SCHOOL						
SOUTH COLUMBIA FAMILY SCHOOL		✓	✓			1
SOUTHWEST CHARTER SCHOOL						
SPRINGWATER ENVIRONMENTAL SCIENCES SCHOOL						
SUNNY WOLF CHARTER SCHOOL						
THE IVY SCHOOL						
THREE RIVERS CHARTER SCHOOL						
TRILLIUM CHARTER SCHOOL						
UNION CO SCHOOL DISTRICT 15		✓	✓	1		

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
VALLEY INQUIRY CHARTER SCHOOL						
VALLEY SCHOOL OF SOUTHERN OREGON						
VILLAGE SCHOOL, THE						1
WEST LANE TECHNICAL LEARNING CENTER		✓		1		
WILLAMETTE LEADERSHIP ACADEMY						
WOODLAND EDUCATIONAL INITIATIVE CHARTER SCHOOL						
<b>COMMUNITY COLLEGES</b>						
CENTRAL OREGON COMMUNITY COLLEGE						
CHEMEKETA COMMUNITY COLLEGE						
CLACKAMAS COMMUNITY COLLEGE						
CLATSOP COMMUNITY COLLEGE			✓			
COLUMBIA GORGE COMMUNITY COLLEGE	✓	✓	✓		1	
KLAMATH COMMUNITY COLLEGE						
LANE COMMUNITY COLLEGE			✓		1	
LINN-BENTON COMMUNITY COLLEGE						
MOUNT HOOD COMMUNITY COLLEGE				1	1	
PORTLAND COMMUNITY COLLEGE						
ROGUE COMMUNITY COLLEGE						
SOUTHWESTERN OREGON COMMUNITY COLLEGE DISTRICT						
TILLAMOOK BAY COMMUNITY COLLEGE						
TREASURE VALLEY COMMUNITY COLLEGE						
UMPQUA COMMUNITY COLLEGE						
<b>RURAL FIRE PROTECTION DISTRICTS</b>						
AMITY RFPD			✓	1		
AUMSVILLE RFPD		✓	✓	1		
BANDON RFPD						
BANKS FIRE DISTRICT 13		✓	✓	2		
BLACK BUTTE RANCH RFPD						
BOARDMAN RFPD						
BROWNSVILLE RFPD		✓	✓	3		1
CENTRAL OREGON COAST FIRE & RESCUE	✓					
CHARLESTON RFPD						
CHILOQUIN AGENCY LAKE RFPD	✓	✓	✓	1	2	
CLACKAMAS CO FIRE DISTRICT 1						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
CLOVERDALE RFPD		✓	✓	1		
COBURG RFPD		✓	✓	2	1	
COLTON RFPD						
COLUMBIA RIVER FIRE & RESCUE						
CORBETT FIRE DISTRICT NO. 14		✓	✓	2		
CORVALLIS RFPD		✓	✓	1		
CROOK CO FIRE & RESCUE						
CROOKED RIVER RANCH RFPD		✓	✓	1		
DESCHUTES CO RFPD 2		✓	✓	2		
DOUGLAS CO RFPD 2		✓	✓	1		
ESTACADA RFPD		✓	✓	1		
EUGENE RFPD 01						
EVANS VALLEY RFPD						
FOREST GROVE RFPD						
GLIDE RFPD						
GOSHEN RFPD		✓	✓	2	1	
HARRISBURG RFPD		✓	✓	2		
ILLINOIS VALLEY RFPD						
JACKSON CO RFPD 3						
JACKSON CO RFPD 4						
JACKSON CO RFPD 5		✓		2		
JEFFERSON CO RFPD 1		✓	✓	1		
JEFFERSON RFPD		✓		2		
JUNCTION CITY RFPD		✓		2		
KNAPPA SVENSEN BURNSIDE RFPD		✓	✓	1		
LA PINE RFPD	✓					
LAKE GROVE RFPD						
LANE FIRE AUTHORITY				3		
LEBANON RFPD	✓					
LYONS FIRE DISTRICT & AMBULANCE SERVICE		✓	✓	1		
MARION CO RFPD 01						
MCKENZIE FIRE AND RESCUE			✓	2	1	
MEDFORD RFPD						
MID-COLUMBIA FIRE & RESCUE		✓	✓	2		
MILL CITY RFPD		✓	✓	1	1	

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				Internal Controls	Accounting Errors	Non-Compliance
MOHAWK VALLEY RFPD		✓	✓	1		1
MOLALLA RFPD						
MOSIER RFPD	✓	✓	✓	2	3	2
MT ANGEL FIRE DISTRICT		✓	✓	1		
MULTNOMAH CO RFPD 10	✓					
NEHALEM BAY FIRE & RESCUE DISTRICT		✓	✓	2		
NESTUCCA RFPD		✓	✓	4	1	
NORTH BAY RFPD						
NORTH DOUGLAS CO FIRE & EMS	✓					
NORTH LINCOLN FIRE & RESCUE # 1		✓	✓	2		
PHILOMATH RFPD		✓	✓	4		2
PLEASANT HILL RFPD		✓	✓	3		
POLK CO RFPD 1						
REDMOND FIRE AND RESUE						
RIVERDALE RFPD						
ROGUE RIVER RFPD		✓	✓	1		
SANDY RFPD		✓	✓	2		
SANTA CLARA RFPD		✓		3		
SCAPPOOSE RFPD						
SCIO RFPD		✓		2		
SHERIDAN RFPD		✓	✓	1		
SILVERTON RFPD		✓	✓	1		
SISTERS CAMP SHERMAN RFPD						
SOUTH LANE CO RFPD	✓	✓	✓	2	1	
SWEET HOME FIRE & AMBULANCE DISTRICT		✓	✓	1		
TANGENT RFPD			✓	1		
TILLAMOOK RFPD	✓			2		
TUALATIN VALLEY FIRE & RESCUE						
TURNER RFPD						
UMATILLA CO FIRE DISTRICT 1		✓	✓	1		
UMATILLA RFPD 7-405	✓	✓	✓	1		
WINSTON-DILLARD RFPD 5						
WOODBURN RFPD						
YAMHILL RFPD		✓	✓	2		

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
<b>SCHOOL DISTRICTS + EDUCATION SERVICE DISTRICTS</b>						
BAKER CO SCHOOL DISTRICT 16J		✓		1		
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						
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 3J						
CLACKAMAS CO SCHOOL DISTRICT 46						
CLACKAMAS CO SCHOOL DISTRICT 62						
CLACKAMAS ESD						
CLATSOP CO SCHOOL DISTRICT 1						
CLATSOP CO SCHOOL DISTRICT 4J		✓				1
CLATSOP CO SCHOOL DISTRICT 8						
COLUMBIA CO SCHOOL DISTRICT 13		✓		1		
COLUMBIA CO SCHOOL DISTRICT 1J						
COLUMBIA CO SCHOOL DISTRICT 47J						
COLUMBIA CO SCHOOL DISTRICT 502						
COLUMBIA CO SCHOOL DISTRICT 6J			✓			
COLUMBIA GORGE ESD						
COOS CO SCHOOL DISTRICT 13						
COOS CO SCHOOL DISTRICT 31		✓	✓	1		
COOS CO SCHOOL DISTRICT 41						
COOS CO SCHOOL DISTRICT 54C		✓		1		
COOS CO SCHOOL DISTRICT 8				1		1
COOS CO SCHOOL DISTRICT 9						
CROOK CO SCHOOL DISTRICT						
CURRY CO SCHOOL DISTRICT 1		✓	✓	1	1	
CURRY CO SCHOOL DISTRICT 17C		✓		1		1
CURRY CO SCHOOL DISTRICT 2CJ	✓	✓	✓	1		
DESCHUTES CO SCHOOL DISTRICT 1						
DESCHUTES CO SCHOOL DISTRICT 2J						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
DESCHUTES CO SCHOOL DISTRICT 6		✓	✓	2		
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 22						
DOUGLAS CO SCHOOL DISTRICT 32						
DOUGLAS CO SCHOOL DISTRICT 34						
DOUGLAS CO SCHOOL DISTRICT 4						
DOUGLAS CO SCHOOL DISTRICT 70		✓	✓			1
DOUGLAS CO SCHOOL DISTRICT 77						
FOSSIL SCHOOL DISTRICT 21J		✓	✓	2		
GILLIAM CO SCHOOL DISTRICT 25J		✓	✓	1		
GRANT CO ESD		✓	✓	1		
GRANT CO SCHOOL DISTRICT 16J		✓	✓	2		
GRANT CO SCHOOL DISTRICT 17						
GRANT CO SCHOOL DISTRICT 3		✓	✓	1		
GRANT CO SCHOOL DISTRICT 4		✓	✓	1		
GRANT CO SCHOOL DISTRICT 8		✓	✓	1		
HARNEY CO ESD REGION XVII	✓	✓	✓	1		
HARNEY CO SCHOOL DISTRICT 10	✓	✓	✓	1		
HARNEY CO SCHOOL DISTRICT 13	✓	✓	✓	1		
HARNEY CO SCHOOL DISTRICT 1J	✓	✓	✓	1		
HARNEY CO SCHOOL DISTRICT 28	✓	✓	✓	1		
HARNEY CO SCHOOL DISTRICT 3						
HARNEY CO SCHOOL DISTRICT 33		✓		2		
HARNEY CO SCHOOL DISTRICT 4	✓	✓	✓	1		
HARNEY CO SCHOOL DISTRICT 5	✓	✓	✓	1		
HARNEY CO SCHOOL DISTRICT 7	✓	✓	✓	1		
HIGH DESERT ESD REGION 10						
IMBLER SCHOOL DISTRICT 11		✓	✓	1		

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				Internal Controls	Accounting Errors	Non-Compliance
INTERMOUNTAIN EDUCATION SERVICE DISTRICT		✓	✓		1	
IONE SCHOOL DISTRICT 2						
JACKSON CO SCHOOL DISTRICT 35						
JACKSON CO SCHOOL DISTRICT 4						
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						
JOSEPHINE CO SCHOOL DISTRICT 7						
JOSEPHINE CO/THREE RIVERS SCHOOL DISTRICT			✓			
KLAMATH CO 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 28J						
LANE CO SCHOOL DISTRICT 45J3	✓					
LANE CO SCHOOL DISTRICT 4J						
LANE CO SCHOOL DISTRICT 52						
LANE CO SCHOOL DISTRICT 66						
LANE CO SCHOOL DISTRICT 68						
LANE CO SCHOOL DISTRICT 69						
LANE CO SCHOOL DISTRICT 71		✓	✓			1
LANE CO SCHOOL DISTRICT 76						
LANE CO SCHOOL DISTRICT 79J						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
LANE CO SCHOOL DISTRICT 90		✓	✓			1
LANE CO SCHOOL DISTRICT 97J						
LANE ESD						
LINCOLN CO SCHOOL DISTRICT						
LINN CO SCHOOL DISTRICT 129J						
LINN CO SCHOOL DISTRICT 552C						
LINN CO SCHOOL DISTRICT 7J		✓	✓	2	1	3
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		✓	✓	1		
MALHEUR CO SCHOOL DISTRICT 3				1		
MALHEUR CO SCHOOL DISTRICT 51		✓		1		
MALHEUR CO SCHOOL DISTRICT 61		✓	✓	1	1	
MALHEUR CO SCHOOL DISTRICT 81		✓		1		
MARION CO SCHOOL DISTRICT 1						
MARION CO SCHOOL DISTRICT 103						
MARION CO SCHOOL DISTRICT 14J					1	
MARION CO SCHOOL DISTRICT 15						
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		✓	✓	2		
MORROW CO SCHOOL DISTRICT 1			✓		1	
MULTNOMAH CO ESD						
MULTNOMAH CO SCHOOL DISTRICT 10J						
MULTNOMAH CO SCHOOL DISTRICT 1J						
MULTNOMAH CO SCHOOL DISTRICT 28J						
MULTNOMAH CO SCHOOL DISTRICT 3						
MULTNOMAH CO SCHOOL DISTRICT 39						
MULTNOMAH CO SCHOOL DISTRICT 40						
NORTH CENTRAL ESD		✓	✓	1		
NORTHWEST REGIONAL ESD			✓			
POLK CO SCHOOL DISTRICT 13J		✓	✓	1		

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				Internal Controls	Accounting Errors	Non-Compliance
POLK CO SCHOOL DISTRICT 2						
POLK CO SCHOOL DISTRICT 21						
REGION 18 ESD		✓	✓	1		
SHERMAN CO SCHOOL DISTRICT		✓	✓	1		
SOUTH COAST ESD		✓	✓	2	1	1
SOUTHERN OREGON ESD						
TILLAMOOK CO SCHOOL DISTRICT 101						
TILLAMOOK CO SCHOOL DISTRICT 56		✓	✓	1		
TILLAMOOK CO SCHOOL DISTRICT 9						
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		✓				1
UMATILLA CO SCHOOL DISTRICT 6						
UMATILLA CO SCHOOL DISTRICT 61						
UMATILLA CO SCHOOL DISTRICT 7			✓			
UMATILLA CO SCHOOL DISTRICT 80						
UMATILLA CO SCHOOL DISTRICT 8R			✓			
UNION CO SCHOOL DISTRICT 1			✓	1		
UNION CO SCHOOL DISTRICT 23		✓	✓	4	1	
UNION CO SCHOOL DISTRICT 5		✓	✓	5		
UNION CO SCHOOL DISTRICT 8J						
WALLOWA CO SCHOOL DISTRICT 12		✓	✓	1		
WALLOWA CO SCHOOL DISTRICT 21		✓	✓	1		1
WALLOWA CO SCHOOL DISTRICT 54		✓	✓	1		
WALLOWA CO SCHOOL DISTRICT 6		✓	✓	1		
WASCO CO SCHOOL DISTRICT 1		✓	✓	2		
WASCO CO SCHOOL DISTRICT 21	✓	✓	✓	1	1	
WASCO CO SCHOOL DISTRICT 29		✓	✓	1	2	1
WASHINGTON CO SCHOOL DISTRICT 13						
WASHINGTON CO SCHOOL DISTRICT 15						
WASHINGTON CO SCHOOL DISTRICT 1J		✓	✓			1
WASHINGTON CO SCHOOL DISTRICT 23J						
WASHINGTON CO SCHOOL DISTRICT 48J						
WASHINGTON CO SCHOOL DISTRICT 511J						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
WASHINGTON CO SCHOOL DISTRICT 88J						
WHEELER CO SCHOOL DISTRICT 1	✓					
WHEELER CO SCHOOL DISTRICT 55		✓		3		
WILLAMETTE ESD						
YAMHILL CO SCHOOL DISTRICT 1						
YAMHILL CO SCHOOL DISTRICT 40						
YAMHILL CO SCHOOL DISTRICT 48J		✓	✓	1		
YAMHILL CO SCHOOL DISTRICT 4J						
<b>OTHER SPECIAL DISTRICTS</b>						
ASHLAND PARKS & REC COMMISSION						
ASSOCIATION OF OREGON COUNTIES	✓	✓	✓	4		1
BAKER CO LIBRARY DISTRICT						
BARNEY RESERVOIR JOINT COMMISSION						
BAY AREA HEALTH DISTRICT		✓	✓		1	
BEAVERTON URBAN REDEVELOPMENT AGENCY						
BEND METRO PARKS & REC						
BEND METROPOLITAN PLANNING COMMISSION						
BEND URBAN RENEWAL AGENCY						
BENTON CO LIBRARY SERVICE DISTRICT						
BENTON COUNTY AGRICULTURAL EXTENSION SERVICES DISTRICT						
BLACK BUTTE RANCH COUNTY SERVICE DISTRICT						
BLUE MOUNTAIN HOSPITAL DISTRICT						
BOARDMAN PARKS & REC DISTRICT		✓	✓	3		
BORING WATER DISTRICT						
BROOKINGS URBAN RENEWAL AGENCY						
BROOKS COMMUNITY SERVICE DISTRICT						
CANBY URBAN RENEWAL DISTRICT						
CARLTON URBAN RENEWAL AGENCY						
CENTRAL AND EASTERN OREGON JUVENILE JUSTICE CONSORTIUM	✓					
CENTRAL LINCOLN PUD		✓	✓		1	
CENTRAL OREGON INTERGOVERNMENTAL COUNCIL						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
CENTRAL OREGON IRRIGATION DISTRICT	✓					
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 5						
CLACKAMAS COUNTY SERVICE DISTRICT NO.1						
CLACKAMAS REGIONAL WATER SUPPLY COMMISSION						
CLACKAMAS SWCD						
CLATSKANIE PUD						
CLATSOP CARE CENTER HEALTH DISTRICT	✓	✓	✓		1	
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	✓					
COLTON WATER DISTRICT						
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 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 VISITORS CONVENTION BUREAU						
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						
CORBETT WATER DISTRICT						
COUNTYWIDE LAW ENFORCEMENT DISTRICT						
CROOK CO PARKS & REC DISTRICT						
CURRY CO SWCD						
CURRY HEALTH DISTRICT			✓	1		
CURRY PUBLIC LIBRARY DISTRICT						
DALLAS COMMUNITY DEVELOPMENT COMMISSION URBAN RENEWAL AGENCY	✓					
DESCHUTES CO 911 COMMUNICATIONS SERVICE DISTRICT						
DESCHUTES CO EXTENSION & 4H SERVICE DISTRICT						
DESCHUTES PUBLIC LIBRARY						
DESCHUTES VALLEY WATER DISTRICT		✓		1		
DOUGLAS CO 4-H MASTER GARDENER & EXTENSION SERVICE DISTRICT						
DUNTHORPE RIVERDALE SERVICE DISTRICT						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
EAGLE POINT IRRIGATION DISTRICT				1		
EAGLE VALLEY SWCD		✓	✓	1		
EAST FORK IRRIGATION DISTRICT		✓	✓	1		
EAST MULTNOMAH SWCD						
EAST SALEM SERVICE DISTRICT						
ECONOMIC DEVELOPMENT COUNCIL OF TILLAMOOK CO						
EMERALD PUD						
EMERGENCY COMMUNICATIONS OF SOUTHERN OREGON		✓		2		
ESTACADA URBAN RENEWAL AGENCY						
EUGENE URBAN RENEWAL AGENCY						
EUGENE WATER & ELECTRIC BOARD						
FARGO INTERCHANGE SERVICE DISTRICT						
FERN RIDGE LIBRARY DISTRICT						
FOREST GROVE URBAN RENEWAL AGENCY	✓					
FRONTIER REGIONAL 911 AGENCY		✓	✓	1		
FRONTIER TELENET	✓	✓	✓	2		
GILLIAM CO SWCD	✓	✓	✓	1	1	
GLADSTONE URBAN RENEWAL AGENCY	✓					
GLENEDEN SANITARY DISTRICT						
GRAND PRAIRIE WATER CONTROL DISTRICT		✓	✓	1		
GRANT CO EXTENSION & 4-H SERVICE DISTRICT	✓	✓	✓	1		
GRANT CO TRANSPORTATION DISTRICT	✓	✓	✓	1		
GRANT SWCD	✓					
GRANTS PASS IRRIGATION DISTRICT						
GRANTS PASS URBAN RENEWAL AGENCY						
GREATER ST HELENS AQUATIC DISTRICT						
GREEN SANITARY DISTRICT						
HARBOR SANITARY DISTRICT		✓	✓	3		
HARNEY DISTRICT HOSPITAL		✓	✓		1	
HECETA WATER PEOPLE'S UTILITY DISTRICT	✓					
HERMISTON IRRIGATION DISTRICT		✓	✓	1		
HERMISTON URBAN RENEWAL AGENCY						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
HILLSBORO ECONOMIC DEVELOPMENT COUNCIL						
HILLSBORO FOREST GROVE BEAVERTON TIGARD TUALATIN VALLEY JOINT WATER COMMISSION						
HOME FORWARD						
HOMES FOR GOOD HOUSING AGENCY						
HOOD RIVER CO 911 COMMUNICATIONS DISTRICT						
HOOD RIVER CO TRANSPORTATION		✓	✓	3		
HOOD RIVER CO WINDMASTER URBAN RENEWAL DISTRICT						
HOOD RIVER COUNTY LIBRARY DISTRICT						
HOOD RIVER URBAN RENEWAL AGENCY						
HOOD RIVER VALLEY PARKS & REC	✓	✓	✓	1		1
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						
ICE FOUNTAIN WATER DISTRICT		✓	✓	2		
ISLAND CITY AREA SANITARY DISTRICT	✓	✓	✓	3	3	1
JACKSON CO 4-H, MASTER GARDENER & AGRICULTURAL SERVICE DISTRICT						
JACKSON CO LIBRARY DISTRICT						
JACKSON CO VECTOR CONTROL DISTRICT						
JACKSON SWCD						
JACKSONVILLE URBAN RENEWAL AGENCY						
JEFFERSON CO EMERGENCY MEDICAL SERVICE		✓	✓		1	
JEFFERSON CO LIBRARY DISTRICT						
JOHN DAY/CANYON CITY PARKS & REC		✓		2		
JOSEPHINE COMMUNITY LIBRARY DISTRICT	✓	✓	✓	2		
JOSEPHINE COUNTY-CITY OF GRANTS PASS SOLID WASTE AGENCY						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
JUNCTION CITY WATER CONTROL DISTRICT		✓		1		
KERVILLE-GLENEDEN BEACH-LINCOLN BEACH WATER DISTRICT						
KLAMATH BASIN IMPROVEMENT DISTRICT	✓	✓		2	1	
KLAMATH CO DRAIN SERVICE DISTRICT	✓					
KLAMATH CO EMERGENCY COMMUNICATIONS DISTRICT		✓	✓		1	
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	✓	✓		2	1	
KLAMATH VECTOR CONTROL DISTRICT		✓	✓	1	2	
LA GRANDE URBAN RENEWAL AGENCY		✓	✓		1	
LA PINE URBAN RENEWAL AGENCY						
LAKE CO LIBRARY DISTRICT			✓	2		
LAKE GROVE WATER DISTRICT						
LAKE OSWEGO REDEVELOPMENT AGENCY						
LAKESIDE WATER DISTRICT				1		
LAKEVIEW SWCD		✓	✓	1	1	
LANE COUNCIL OF GOVERNMENTS						
LANE LIBRARY DISTRICT						
LANE REGIONAL AIR POLLUTION AUTHORITY						
LANE TRANSIT DISTRICT						
LEBANON AQUATIC DISTRICT						
LIBRARY DISTRICT OF CLACKAMAS CO						
LINCOLN CITY URBAN RENEWAL AGENCY		✓		2		
LINN CO 4H AND EXTENSION DISTRICT						
LINN CO EMERGENCY TELEPHONE AGENCY						
LINN REGIONAL FUELING FACILITY						
LINN-BENTON HOUSING AUTHORITY						
LITTLE SWITZERLAND ROAD DISTRICT						

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				Internal Controls	Accounting Errors	Non-Compliance
MADRAS AQUATIC CENTER		✓	✓		2	
MALHEUR MEMORIAL HEALTH CENTER			✓			
MARION CO EXTENSION AND 4-H SERVICE DISTRICT						
MARION CO HOUSING AUTHORITY	✓					
MARION SWCD						
MCMINNVILLE URBAN RENEWAL AGENCY						
MCMINNVILLE WATER & LIGHT DEPARTMENT						
MEDFORD IRRIGATION DISTRICT			✓			
MEDFORD URBAN RENEWAL AGENCY						
MEDFORD WATER COMMISSION						
METRO		✓	✓	1	1	
METRO WASTEWATER MANAGEMENT COMMISSION						
METROPOLITAN AREA COMMUNICATIONS						
MID COUNTY CEMETERY MAINTENANCE DISTRICT	✓	✓	✓	2		
MID COUNTY SERVICE DISTRICT 14						
MID-COLUMBIA COUNCIL OF GOVERNMENTS		✓		1		
MID-COLUMBIA ECONOMIC DEVELOPMENT		✓	✓	1		
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 INDEPENDENCE NETWORK						
MONMOUTH URBAN RENEWAL DISTRICT						
MORROW CO HEALTH DISTRICT						
MORROW CO UNIFIED RECREATION DISTRICT						
MULINO WATER DISTRICT 1						
MULTNOMAH CO DRAINAGE DISTRICT 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 Reported		
				Internal Controls	Accounting Errors	Non-Compliance
MULTNOMAH COUNTY LIBRARY DISTRICT						
NEAH-KAH-NIE WATER DISTRICT						
NEHALEM BAY WASTEWATER AGENCY		✓	✓	2		
NESKOWIN REGIONAL SANITARY AUTHORITY	✓	✓	✓	2		1
NESKOWIN REGIONAL WATER DISTRICT		✓	✓	2	1	
NETARTS OCEANSIDE SANITARY DISTRICT		✓	✓	2		
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		✓	✓	1		2
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		
NORTHEAST OREGON ECONOMIC DEVELOPMENT DISTRICT		✓	✓	1		
NORTHEAST OREGON HOUSING AUTHORITY			✓		2	
NORTHEAST WHEELER CO HEALTH DISTRICT		✓	✓	1		
NORTHERN OREGON CORRECTIONS						
NORTHERN WASCO PUD						
NORTHWEST INTERGOVERNMENTAL ENERGY SUPPLY						
NORTHWEST SENIOR & DISABILITY SERVICES						
NORTHWEST URBAN RENEWAL AGENCY	✓					
NYSSA ROAD ASSESSMENT DISTRICT 2						
OAK LODGE WATER SERVICES DISTRICT						
ONTARIO LIBRARY DISTRICT		✓		1		
OREGON TRAIL LIBRARY 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 Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
OWYHEE IRRIGATION DISTRICT						
PACIFIC CITY JOINT WATER-SANITARY AUTHORITY						
PACIFIC COMMUNITIES HEALTH DISTRICT						
PALATINE HILL WATER DISTRICT						
PENDLETON DEVELOPMENT COMMISSION	✓					
PENINSULA DRAINAGE DISTRICT 2						
PHILOMATH URBAN RENEWAL AGENCY						
POLK SWCD						
PORT OF ARLINGTON		✓	✓	2		
PORT OF ASTORIA						
PORT OF BANDON						
PORT OF HOOD RIVER						
PORT OF MORROW						
PORT OF NEWPORT	✓					
PORT OF PORT ORFORD						
PORT OF SIUSLAW						
PORT OF ST HELENS						
PORT OF THE DALLES		✓	✓	2		
PORT OF TOLEDO	✓					
PORT OF UMATILLA						
PORT OF UMPQUA						
PORTLAND DEVELOPMENT COMMISSION		✓	✓		1	
POWDER VALLEY WATER CONTROL DISTRICT				1		
RAINBOW WATER DISTRICT	✓				1	
REDMOND URBAN RENEWAL AGENCY						
RIDGEVIEW IRRIGATION DISTRICT						
RIVER ROAD PARKS & REC DISTRICT						
RIVER ROAD WATER DISTRICT						
RIVERGROVE WATER DISTRICT		✓	✓	2		
ROBERTS CREEK WATER DISTRICT						
ROCKWOOD WATER PUD						
ROCKWOOD-WEST GRESHAM URBAN RENEWAL AREA						
ROGUE RIVER VALLEY IRRIGATION DISTRICT		✓	✓	1		

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
ROGUE VALLEY SEWER SERVICES						
ROGUE VALLEY TRANSPORTATION DISTRICT						
ROSEBURG URBAN SANITARY AUTHORITY						
RURAL LAW ENFORCEMENT DISTRICT						
RURAL ROAD ASSESS DISTRICT 3	✓					
SALEM AREA MASS TRANSIT DISTRICT	✓					
SALEM URBAN RENEWAL AGENCY						
SANTA CLARA WATER DISTRICT						
SEASIDE URBAN RENEWAL AGENCY						
SHERMAN CO HEALTH DISTRICT		✓	✓	2		1
SHERMAN SWCD						
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					1	
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 DISTRICT	✓					
SPRINGFIELD ECONOMIC DEVELOPMENT AGENCY	✓					
SPRINGFIELD UTILITY BOARD						
STANFIELD IRRIGATION DISTRICT		✓	✓	1		
SUBURBAN EAST SALEM WATER		✓	✓	1		
SUNRISE WATER AUTHORITY						
SUNRIVER SERVICE DISTRICT						
SUNSET EMPIRE PARKS & REC						
SUTHERLIN WATER CONTROL DISTRICT						
SWALLEY IRRIGATION DISTRICT						
TALENT IRRIGATION DISTRICT		✓	✓	2		
TALENT URBAN RENEWAL AGENCY						

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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 Reported		
				Internal Controls	Accounting Errors	Non-Compliance
TIGARD CITY CENTER DEVELOPMENT AGENCY						
TIGARD-TUALATIN AQUATIC DISTRICT		✓	✓			1
TILLAMOOK CO 4H & EXTENSION SERVICE DISTRICT						
TILLAMOOK CO EMERGENCY COMMUNICATIONS DISTRICT						
TILLAMOOK LIGHTWAVE INTERGOVERNMENTAL AGENCY						
TILLAMOOK PUD						
TILLAMOOK SWCD						
TILLAMOOK URBAN RENEWAL AGENCY						
TRAINING & EMPLOYMENT CONSORTIUM						
TRI CITY WATER AND SANITARY AUTHORITY		✓		1		
TRI-COUNTY COOPERATIVE WEED MANAGEMENT AREA	✓	✓	✓	1		
TRI-COUNTY METROPOLITAN TRANSPORTATION DISTRICT						
TUALATIN DEVELOPMENT COMMISSION						
TUALATIN HILLS PARKS & REC						
TUALATIN SWCD						
TUALATIN VALLEY WATER DISTRICT						
TUMALO IRRIGATION DISTRICT						
TWIN ROCKS SANITARY DISTRICT		✓	✓	2		
UMATILLA CO SPECIAL LIBRARY DISTRICT			✓			
UMATILLA HOSPITAL DISTRICT 01	✓					
UMATILLA MORROW RADIO & DATA DISTRICT						
URBAN RENEWAL AGENCY OF THE CITY OF PHOENIX						
VALE OREGON IRRIGATION DISTRICT		✓	✓	1		
VENETA URBAN RENEWAL AGENCY						
WALLOWA SWCD		✓	✓	1		
WARMSPRINGS IRRIGATION DISTRICT						
WARRENTON URBAN RENEWAL AGENCY						
WASCO CO 4-H EXTENSION SERVICE 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 Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
WASCO CO LIBRARY SERVICE DISTRICT						
WASCO CO SWCD	✓	✓	✓	1		
WASHINGTON CO CONSOLIDATED COMMUNICATIONS AGENCY						
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						
WESTERN GENERATION AGENCY						
WESTLAND IRRIGATION DISTRICT	✓	✓	✓	3		
WESTPORT SEWER SERVICE DISTRICT - CLATSOP CO						
WHEELER SWCD		✓	✓	1		
WHITE CITY ENHANCED LAW ENFORCEMENT DISTRICT						
WHITE CITY LIGHTING DISTRICT						
WHITE RIVER HEALTH DISTRICT		✓	✓	2		
WILLAMALANE PARKS & REC DISTRICT		✓	✓	1		
WILLAMETTE INTAKE FACILITIES COMMISSION						
WINCHESTER BAY SANITARY DISTRICT						
YAMHILL CO EXTENSION SERVICE DISTRICT						
YAMHILL COMMUNICATIONS AGENCY						
YOUNGS RIVER LEWIS & CLARK WATER						

## Total Timely Filed Reports: 900

\*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 Reported		
				Internal Controls	Accounting Errors	Non-Compliance
<b>COUNTIES</b>						
BAKER CO	✓					
CURRY CO			✓	2		
HARNEY CO		✓	✓	1		
MALHEUR CO						1
POLK CO						
WALLOWA CO	✓			1		
WASCO CO						
<b>CITIES</b>						
ADAIR VILLAGE	✓					
ASTORIA	✓					
AUMSVILLE						
BAKER CITY	✓	✓			1	
BANDON				1		
BROWNSVILLE	✓	✓	✓	2		
BUTTE FALLS			✓	1		
CANYONVILLE						
CASCADE LOCKS						
CAVE JUNCTION						
CLATSKANIE	✓	✓	✓		1	
CORNELIUS						
CORVALLIS						
DALLAS						
DETROIT				2		
DRAIN						
DUFUR	✓	✓		2	1	1
EAGLE POINT						
ECHO				4		
ENTERPRISE		✓	✓	1	1	
FALLS CITY						
FLORENCE	✓	✓			1	
GASTON		✓		2		
GEARHART		✓		2		

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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 Reported		
				Internal Controls	Accounting Errors	Non-Compliance
GERVAIS						
HARRISBURG	✓					
HUBBARD			✓			
IONE	✓		✓	3		
JEFFERSON						
JOHN DAY	✓	✓		1	1	
KING CITY		✓	✓		1	
LAFAYETTE						
LAKEVIEW	✓	✓	✓	1		
MADRAS	✓	✓	✓	3		
MALIN						
MAUPIN	✓			1		
MAYWOOD PARK		✓	✓		1	
MERRILL	✓		✓			
MILLERSBURG	✓					
MOSIER		✓		1	1	
MYRTLE POINT						
NEWPORT						
NORTH PLAINS	✓					
POWERS	✓					
PRAIRIE CITY	✓	✓			1	
RAINIER		✓		1		
REEDSPORT	✓					
SANDY	✓	✓	✓		1	1
SCAPPOOSE	✓					
SILVERTON		✓	✓	2		
ST HELENS						
ST PAUL	✓	✓	✓	1		
SWEET HOME	✓					
TOLEDO	✓	✓			2	
VALE	✓	✓		1		
WASCO	✓		✓	2		
WESTFIR	✓					
WESTON	✓					
WILSONVILLE						

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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 Reported		
				Internal Controls	Accounting Errors	Non-Compliance
WINSTON	✓					
WOODBURN						
YONCALLA	✓					
<b>CHARTER SCHOOLS</b>						
A3 CHARTER SCHOOL				2		
ACADEMY FOR CHARACTER EDUCATION						
EAGLE CHARTER SCHOOL	✓	✓		8		2
EOLA HILLS CHARTER SCHOOL	✓	✓	✓	2		
HOPE CHINESE CHARTER SCHOOL						
HOWARD STREET CHARTER SCHOOL						
JANE GOODALL ENVIRONMENTAL MIDDLE SCHOOL		✓			3	
LIGHTHOUSE SCHOOL, THE			✓	2	4	1
MILWAUKIE ACADEMY OF THE ARTS						
NORTH COLUMBIA ACADEMY						
OPTIMUM LEARNING ENVIRONMENT CHARTER SCHOOL						
PEOPLE INVOLVED IN EDUCATION/SAND RIDGE						
PERSONALIZED LEARNING INC						
RENAISSANCE PUBLIC ACADEMY		✓	✓	2		
RESOURCE LINK CHARTER SCHOOL						
TWIN RIVERS CHARTER SCHOOL						
VIBES						
<b>COMMUNITY COLLEGES</b>						
BLUE MOUNTAIN COMMUNITY COLLEGE	✓					
OREGON COAST COMMUNITY COLLEGE			✓	1		
<b>RURAL FIRE PROTECTION DISTRICTS</b>						
ALFALFA FIRE DISTRICT	✓			3		
APPLEGATE VALLEY RFPD 9		✓	✓	1		
AURORA RFPD						
CANBY RFPD 62						
CANNON BEACH RFPD						
CLATSKANIE RFPD				3		
CRESCENT RFPD	✓					

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
GASTON RFPD						
GLENDALE AMBULANCE DISTRICT					3	
IDANHA DETROIT RFPD	✓	✓		2		
KEIZER RFPD		✓			1	
KENO RFPD		✓	✓	1	2	
KLAMATH CO RFPD 1		✓	✓	1		
LA GRANDE RFPD	✓	✓	✓	1		
MIST BIRKENFELD RFPD		✓	✓	2		
MONROE RFPD	✓					
MULTNOMAH CO RFPD 30J		✓			4	
NETARTS OCEANSIDE RFPD		✓	✓	1	1	
NEW CARLTON FIRE DISTRICT		✓		1		
SALEM SUBURBAN RFPD		✓		3		
SILETZ RFPD	✓	✓		1		
SIUSLAW VALLEY FIRE & RESCUE	✓	✓	✓	1		
SOUTHWESTERN POLK RFPD						
STAYTON RFPD						
SUBLIMITY RFPD		✓	✓	1		
WEST SIDE RFPD		✓		2		
WEST VALLEY FIRE DISTRICT	✓		✓	3		
WY'EAST RFPD						
YACHATS RFPD						
ZUMWALT RFPD	✓					
<b>SCHOOL DISTRICTS + EDUCATION SERVICE DISTRICTS</b>						
CLACKAMAS CO SCHOOL DISTRICT 108						
CLACKAMAS CO SCHOOL DISTRICT 53						
CLACKAMAS CO SCHOOL DISTRICT 7J						
CLACKAMAS CO SCHOOL DISTRICT 86						
CLATSOP CO SCHOOL DISTRICT 10						
CLATSOP CO SCHOOL DISTRICT 30						
HARNEY CO SCHOOL DISTRICT 16	✓	✓	✓	1		
HOOD RIVER CO SCHOOL DISTRICT						
LANE CO SCHOOL DISTRICT 32						
LANE CO SCHOOL DISTRICT 40	✓					
LINN CO SCHOOL DISTRICT 55						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
LINN CO SCHOOL DISTRICT 8J			✓		1	
MALHEUR CO SCHOOL DISTRICT 84						
MALHEUR CO SCHOOL DISTRICT 8C						
MALHEUR ESD						
MARION CO SCHOOL DISTRICT 5						
MULTNOMAH CO SCHOOL DISTRICT 51J	✓	✓		1		
MULTNOMAH CO SCHOOL DISTRICT 7						
POLK CO SCHOOL DISTRICT 57						
YAMHILL CO SCHOOL DISTRICT 29J						
YAMHILL CO SCHOOL DISTRICT 30J	✓					
YAMHILL CO SCHOOL DISTRICT 8		✓	✓	1		
<b>OTHER SPECIAL DISTRICTS</b>						
ARNOLD IRRIGATION DISTRICT	✓	✓		2	2	
ASTORIA URBAN RENEWAL AGENCY	✓					
BANDON URBAN RENEWAL AGENCY		✓		1		
BASIN TRANSIT SERVICE						
BENTON SWCD		✓	✓	2		
BUELL RED PRAIRIE WATER DISTRICT	✓	✓				
CENTRAL ALBANY REVITALIZATION AREA	✓					
CENTRAL OREGON LAW ENFORCEMENT SERVICES						
CENTRAL POINT DEVELOPMENT COMMISSION						
CHEHALEM PARKS & REC DISTRICT		✓		1		
CLACKAMAS CO VECTOR CONTROL						
CLACKAMAS RIVER WATER						
CLATSOP CO HOUSING AUTHORITY						
COLUMBIA 911 COMMUNICATIONS DISTRICT						
COLUMBIA SWCD		✓	✓	2		
COMMUNITY SERVICES CONSORTIUM						
CRYSTAL SPRINGS WATER DISTRICT		✓				
CURRY CO PUBLIC TRANSIT SERVICE DISTRICT				1		
DESCHUTES BASIN BOARD OF CONTROL		✓		1		

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
EASTERN OREGON HUMAN SERVICE CONSORTIUM		✓		1		
FAIRVIEW WATER DISTRICT		✓	✓		2	
FLORENCE URBAN RENEWAL AGENCY						
GOVERNMENT CAMP SANITARY DISTRICT						
HARNEY SWCD				3		
HARRISBURG REDEVELOPMENT AGENCY	✓					
HIGH DESERT PARKS & REC		✓		1		
HORSEFLY IRRIGATION DISTRICT						
HOUSING AUTHORITY OF DOUGLAS CO						
HOUSING AUTHORITY OF YAMHILL CO						
INDEPENDENCE URBAN RENEWAL AGENCY	✓	✓			1	
JOSEPHINE CO 911 AGENCY						
JOSEPHINE HOUSING & COMMUNITY DEVELOPMENT COUNCIL						
LAKE GROVE PARK DISTRICT						
LAKE HEALTH DISTRICT						
LANE WORKFORCE PARTNERSHIP						
LEAGUE OF OREGON CITIES						
LINCOLN CO LIBRARY DISTRICT		✓				1
LINCOLN CO TRANSPORTATION DISTRICT						
LINCOLN COUNTY ANIMAL SERVICE DISTRICT						
LOCAL GOVERNMENT PERSONNEL INSTITUTE		✓	✓	1		
LOWER UMPQUA HOSPITAL DISTRICT	✓	✓	✓	1	1	
LYONS-MEHAMA WATER DISTRICT	✓	✓		2		
MADRAS REDEVELOPMENT COMMISSION	✓					
MALHEUR CO SWCD						
MARION AREA MULTI AGENCY EMERGENCY TELECOMMUNICATION						
MCNULTY WATER PUD		✓	✓	2	2	
MID-COLUMBIA CENTER FOR LIVING						
MID-COLUMBIA HOUSING AUTHORITY & COLUMBIA GORGE HOUSING						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
MT HOOD CABLE REGULATORY COMMISSION						
NEHALEM BAY HEALTH DISTRICT	✓			2		
NETARTS WATER DISTRICT	✓	✓		1		
NEWPORT URBAN RENEWAL AGENCY						
NORTHWEST OREGON HOUSING AUTHORITY						
OCEANSIDE WATER DISTRICT	✓					
OCHOCO IRRIGATION DISTRICT	✓	✓		4		
ODELL SANITARY DISTRICT						
OREGON CASCADES WEST COUNCIL OF GOVERNMENTS	✓					
OREGON COMMUNITY COLLEGE ASSOCIATION						
OREGON INTERNATIONAL PORT OF COOS BAY						
OREGON PUBLIC ENTITY EXCESS POOL						
OREGON SCHOOL BOARDS ASSOCIATION						
OREGON WATER WONDERLAND UNIT II SANITARY DISTRICT	✓					
PIONEER NURSING HOME HEALTH DISTRICT		✓	✓			1
PLEASANT HOME WATER DISTRICT		✓	✓	2		
POLK CO EXTENSION SERVICE DIST						
PORT OF BROOKINGS HARBOR	✓					
PORT OF CASCADE LOCKS		✓		2		
PORT OF GARIBALDI		✓				1
PORT OF GOLD BEACH	✓					
PORT OF PORTLAND						
PORT OF TILLAMOOK BAY	✓	✓	✓		1	
QUALITYLIFE INTERGOVERNMENTAL AGENCY						
RALEIGH WATER DISTRICT			✓	1		
REDMOND AREA PARK & RECREATION DISTRICT	✓					

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
REGIONAL AUTOMATED INFORMATION NETWORK						
ROGUE VALLEY COUNCIL OF GOVERNMENTS	✓					
ROSEBURG URBAN RENEWAL AGENCY						
SANDY URBAN RENEWAL AGENCY	✓					
SCAPPOOSE PUBLIC LIBRARY DISTRICT		✓				
SEAL ROCK WATER DISTRICT	✓					
SHANGRI LA WATER DISTRICT	✓					
SHERWOOD URBAN RENEWAL AGENCY						
SILVERTON URBAN RENEWAL AGENCY						
SISTERS PARK & RECREATION DISTRICT	✓	✓		5		
SUNSET EMPIRE TRANSPORTATION DISTRICT	✓	✓		2		
THE DALLES IRRIGATION DISTRICT		✓				
THREE SISTERS IRRIGATION DISTRICT	✓	✓	✓			6
TILLAMOOK CO TRANSPORTATION DISTRICT	✓	✓	✓	1		
TUALATIN VALLEY IRRIGATION DISTRICT	✓	✓		5	5	
URBAN RENEWAL AGENCY OF THE CITY OF TROUTDALE						
VALLEY VIEW WATER DISTRICT		✓		2		
WALLOWA CO HEALTH CARE DISTRICT						
WALLOWA LAKE CO SERVICE DISTRICT	✓	✓		1		
WESTERN LANE AMBULANCE DISTRICT	✓	✓	✓	1		
WILSONVILLE URBAN RENEWAL AGENCY						
WINSTON DILLARD WATER DISTRICT	✓					
WINSTON URBAN RENEWAL AGENCY	✓					
WOODBURN URBAN RENEWAL AGENCY						
YAMHILL SWCD						

## Total Untimely Filed Reports: 239

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## Appendix C: Reports Not Filed as of December 31, 2019

Municipal Corporation Name	Approved Extension	Comments
<b>CITIES</b>		
CHILOQUIN		Audit filed on January 17, 2020
DEPOE BAY	✓	
GARIBALDI	✓	
GLENDALE	✓	Approved extension through May 2020
GOLD HILL		Audit filed on January 31, 2020
SUMPTER	✓	
<b>CHARTER SCHOOLS</b>		
OREGON BUILDING CONGRESS ACADEMY FOR ARCHITECTURE, CONSTRUCTION & ENGINEERING		
<b>RURAL FIRE PROTECTION DISTRICTS</b>		
ALBANY RFPD		Audit filed on January 24, 2020
DEPOE BAY RFPD		
GEARHART RFPD		
HOODLAND RFPD		
WILLAKENZIE RFPD		
<b>OTHER SPECIAL DISTRICTS</b>		
DOUGLAS SWCD		
FARMERS IRRIGATION DISTRICT	✓	
GLENWOOD WATER DISTRICT		
HARBOR WATER PUD		
INTERLACHEN WATER PEOPLE'S UTILITY DISTRICT		
LUSTED WATER DISTRICT		
SANTIAM WATER CONTROL DISTRICT		
SHASTA VIEW IRRIGATION DISTRICT		Audit filed on January 22, 2020
SWEET HOME CEMETERY MAINTENANCE DISTRICT		
TERREBONNE DOMESTIC WATER SERVICE DISTRICT		

**Total: 22**



## Report Team

Mary Wenger, CPA, Deputy Director

Amy Dale, CPA, Audit Manager

## 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.

This report is intended to promote the best possible management of public resources.  
Copies may be obtained from:

### Oregon Audits Division

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[sos.oregon.gov/audits](https://sos.oregon.gov/audits)