



# Secretary of State Oregon Audits Division



Fiscal Year 2019

## Oregon Municipal Corporations: Summary of Fiscal Year 2019 Financial Reporting

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Report 2021-05

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# Introduction

## Background

Oregon's municipal corporations, as defined by Municipal Audit Law, include all counties, cities, school districts, special districts, and public corporations subject to control by local governments. Municipal Audit Law provides instructions for 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. Audits are performed by local CPA firms and reports filed with the Secretary of State by December 31, within six months of the close of the municipality's fiscal year.

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

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

<sup>2</sup> See: <https://sos.oregon.gov/audits/Pages/muniaudits.aspx>

## Fiscal Year 2019 Filings

Of the 1,809 municipal corporations, 1,160 were expected to file audit reports with the Secretary of State for fiscal year 2019. However, 22 of those audits are more than a year late in their filing and were not filed as of December 31, 2020.

**Figure 1: FY19 financial reports by type of municipal corporation**

	<b>Audit</b>	<b>Review</b>	<b>In-Lieu</b>	<b>Total</b>
Counties	36			36
Community Colleges	17			17
School Districts and ESDs	208			208
Charter Schools	115			115
Cities	216	13	12	241
Fire Districts	117	52	91	260
Other Special Districts	451	113	368	932
<b>Total</b>	<b>1,160</b>	<b>178</b>	<b>471</b>	<b>1,809</b>

## 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 sent to the Secretary of State's Audits Division. It must 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 2019, 208 municipal corporations requested and 144 (69%) 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 unexpected challenges in implementation of new accounting standards. 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

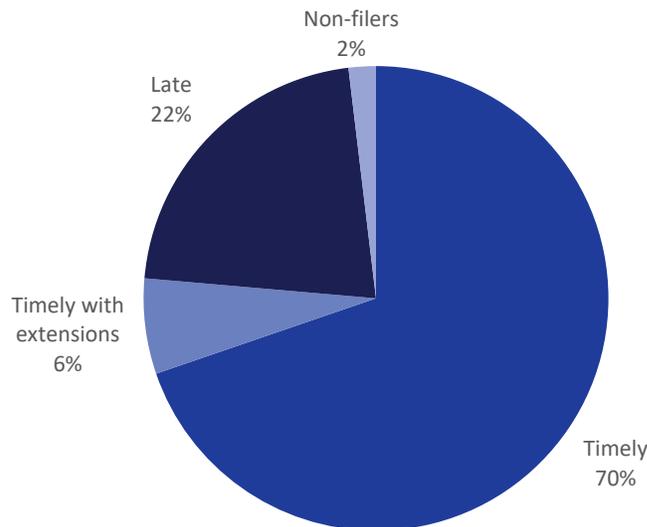
The requirements in Municipal Audit Law are intended for municipal corporations to be financially accountable to their general citizenry. There are many stakeholders involved in the municipal audit process. Government officials understand the annual reporting requirements; independent accountants provide 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, 2019.

## Audit Report Filings

Of the 1,809 Oregon municipal corporations actively registered in Oregon, 1,160 were expected to file an audit with the Secretary of State by December 31, 2019, unless they requested an extension. As shown in Figure 2, 76% of these municipalities filed their audit reports on time or within their approved extension deadline. Of the 129 that requested and received extensions, 77 filed their report within the extended deadline. As of December 31, 2020, 22 municipalities had not filed a fiscal year 2019 audit report; these municipalities included six cities, one charter school, two fire districts, and 13 special districts.

Figure 2: Filing status of FY 2019 audit reports

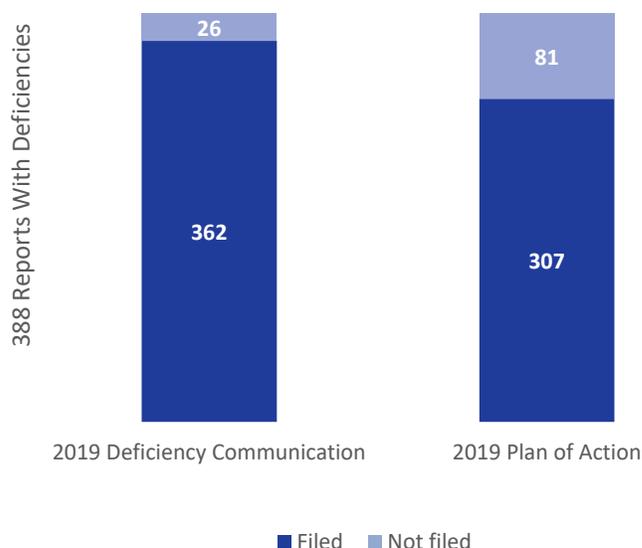


## Audit Report Deficiencies

Professional auditing standards require independent accountants to communicate, in writing, instances of significant deficiencies and material weaknesses to the municipal corporation’s governing body and, by rule, provide a copy of the communication to the Secretary of State. A material weakness is a deficiency severe enough that there is a reasonable possibility a material misstatement could occur and not be prevented, or detected and corrected, on a timely basis. A significant deficiency is less severe than a material weakness, yet important enough to merit the attention of the governing body.

Reported deficiencies generally fall into three broad categories: weaknesses in internal controls related to financial reporting; errors and misstatements in the financial statements; and violations of laws, rules, and regulations. As shown in Figure 3, of the 1,138 municipal audit reports filed for fiscal year 2019, 362 (33%) reported one or more audit deficiencies; a total of 699 deficiencies were reported with the majority related to weaknesses in internal control. Of the municipalities with deficiencies reported, 79% filed a Plan of Action and 93% filed deficiency communications with the Secretary of State as required. The rate of compliance for filing a plan of action has continued to rise from 45% in 2017.

**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 332 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 38 municipal corporations. Ad valorem taxes are a major source of revenue for most 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 85 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 2019, as of December 31, 2020. 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, 2020.

## 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	✓					
COLUMBIA CO	✓					
CROOK CO						
DESCHUTES CO						
DOUGLAS CO						
GILLIAM CO	✓					
GRANT CO		✓	✓	1		
HOOD RIVER CO						
JACKSON CO		✓	✓		1	
JEFFERSON CO						
JOSEPHINE CO						
KLAMATH CO						
LAKE CO						
LANE CO						
LINCOLN CO						
LINN CO						
MALHEUR CO						
MARION CO						
MORROW CO						
MULTNOMAH CO	✓					
SHERMAN CO		✓	✓	2		
TILLAMOOK CO						
UMATILLA CO						
UNION CO	✓	✓	✓	1		
WASHINGTON CO	✓		✓	1	1	
WHEELER CO		✓	✓	1		
YAMHILL CO						
<b>CITIES</b>						
ADRIAN		✓	✓	1		
AMITY						
ARLINGTON		✓	✓	2		
ASHLAND						
ASTORIA						
ATHENA						
AUMSVILLE						
BANKS		✓	✓	2		
BAY CITY		✓		2		
BEAVERTON						
BEND						
BROOKINGS						

\*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
BROWNSVILLE		✓	✓	2		
BUTTE FALLS		✓	✓	1		
CANBY						
CANNON BEACH						
CANYON CITY		✓	✓	2		
CARLTON						
CASCADE LOCKS						
CLATSKANIE	✓					
COBURG						
CONDON		✓	✓	1		
COOS BAY						
CORNELIUS						
CORVALLIS						
COVE	✓	✓	✓	1		
CRESWELL						
CULVER		✓	✓		3	
DAYTON						
DAYVILLE		✓	✓	2		
DETROIT		✓	✓	1		
DONALD	✓					
DUNDEE						
DURHAM						
ECHO		✓	✓	4		
ELGIN	✓	✓	✓	1	1	
ELKTON						
ENTERPRISE		✓	✓	1		
ESTACADA						
EUGENE						
FAIRVIEW		✓	✓		1	
FOSSIL		✓	✓	2		
GATES						
GLADSTONE	✓					
GOLD BEACH						
GRANTS PASS						
GRASS VALLEY	✓	✓	✓	2		
GRESHAM	✓					
HAINES		✓	✓	1		
HALFWAY		✓	✓	1		
HALSEY						
HAPPY VALLEY						
HARRISBURG	✓					
HEPPNER		✓	✓	1		
HERMISTON						
HILLSBORO						
HOOD RIVER						

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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
HUBBARD						
HUNTINGTON						
INDEPENDENCE						
IONE						
IRRIGON		✓	✓	1		
ISLAND CITY	✓	✓	✓	4	4	1
JACKSONVILLE			✓			
JEFFERSON						
JOHN DAY						
JOSEPH		✓		1		
JUNCTION CITY						
KEIZER						
LA GRANDE		✓	✓	1	1	
LA PINE						
LAFAYETTE						
LAKE OSWEGO						
LAKESIDE		✓	✓		1	1
LEBANON	✓					
LINCOLN CITY		✓			1	
MANZANITA		✓		1		
MCMINNVILLE	✓	✓	✓		1	
MEDFORD						
METOLIUS		✓	✓	2		
MILL CITY		✓	✓	2		1
MILLERSBURG						
MILTON FREEWATER						
MILWAUKIE						
MONMOUTH		✓	✓	1		
MONROE						
MORO		✓	✓	2		
MOUNT ANGEL						
MOUNT VERNON		✓	✓	1		
MYRTLE CREEK						
NEHALEM		✓	✓	1		
NEWBERG						
NORTH BEND						
NORTH PLAINS						
NORTH POWDER						
NYSSA		✓	✓	1		
OAKLAND		✓	✓	1		
OAKRIDGE		✓	✓		1	
ONTARIO	✓					
OREGON CITY						
PENDLETON	✓	✓	✓		1	
PHILOMATH						

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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
PHOENIX			✓			
PILOT ROCK	✓	✓	✓	2		
PORT ORFORD			✓			
PORTLAND						
POWERS						
PRAIRIE CITY						
PRINEVILLE						
RAINIER		✓		1		
REDMOND		✓	✓	1	1	
RIDDLE		✓	✓	1		
ROCKAWAY BEACH		✓	✓	6		2
ROSEBURG						
RUFUS		✓	✓	2		
SALEM						
SANDY						
SCAPPOOSE						
SCIO		✓	✓	3	2	
SEASIDE						
SENECA		✓	✓	2		
SHERIDAN						
SHERWOOD	✓	✓	✓		2	
SILETZ						
SILVERTON		✓	✓	2		
SISTERS		✓	✓		3	
SODAVILLE		✓	✓	3		1
SPRAY		✓	✓	2		
SPRINGFIELD						
SUBLIMITY						
SUTHERLIN						
SWEET HOME	✓	✓			1	
TALENT						
TANGENT						
THE DALLES		✓	✓	1		
TIGARD						
TILLAMOOK						
TROUTDALE						
TUALATIN						
TURNER	✓					
UMATILLA						
UNION		✓	✓	3	2	1
VALE	✓	✓	✓	1	1	
VENETA						
WALDPORT						
WALLOWA		✓	✓	2		
WARRENTON						

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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
WASCO		✓	✓	2		
WEST LINN						
WHEELER		✓	✓	1		
WILLAMINA						
WILSONVILLE						
WINSTON	✓					
WOOD VILLAGE						
WOODBURN						
YACHATS		✓	✓	1		
YAMHILL						
<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		
BETHANY CHARTER SCHOOL						
BRIDGE CHARTER ACADEMY		✓		1		
CAMAS VALLEY SCHOOL						
CANNON BEACH ACADEMY		✓	✓	1		
CASCADE HEIGHTS PUBLIC CHARTER SCHOOL						
CENTER FOR ADVANCED LEARNING, THE						
CHILD'S WAY INC		✓	✓	2	1	
CLACKAMAS ACADEMY OF INDUSTRIAL SCIENCE						
CLACKAMAS MIDDLE COLLEGE		✓	✓	2		
CLACKAMAS WEB ACADEMY		✓	✓	2		
COBURG COMMUNITY CHARTER SCHOOL						
COMMUNITY INNOVATION PARTNERS		✓		2	2	
COMMUNITY ROOTS SCHOOL						
CRATER LAKE CHARTER ACADEMY	✓					
DESERT SKY MONTESSORI CHARTER SCHOOL	✓	✓	✓		1	
EAGLE CHARTER SCHOOL		✓	✓	1	1	
EAGLERIDGE HIGH SCHOOL		✓	✓	1		
EDDYVILLE CHARTER SCHOOL						
EMERSON SCHOOL, THE						
ESTACADA EARLY COLLEGE						
ESTACADA WEB ACADEMY						
FOREST GROVE COMMUNITY SCHOOL						
FOUR RIVERS COMMUNITY SCHOOL						
FRONTIER CHARTER ACADEMY		✓	✓	1		

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

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
GILLIAM CO SCHOOL DISTRICT 3		✓	✓	2		
GLENDALE CHARTER SCHOOL						
HOPE CHINESE 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		✓				
KNOVA LEARNING						
LE MONDE FRENCH IMMERSION PUBLIC CHARTER SCHOOL						
LEWIS AND CLARK MONTESSORI PUBLIC CHARTER SCHOOL						
LIGHTHOUSE SCHOOL, THE	✓	✓	✓	1		1
LOGOS PUBLIC CHARTER SCHOOL						
LUCKIAMUTE VALLEY CHARTER SCHOOLS		✓		2		1
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			✓			
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	2	
MOUNTAIN VIEW CHARTER ACADEMY		✓	✓	1		
MULTNOMAH LEARNING ACADEMY						
NETWORK CHARTER SCHOOL		✓		1		
OPAL CHARTER SCHOOL						
OPTIMUM LEARNING ENVIRONMENT CHARTER SCHOOL						
OREGON CITY SERVICE LEARNING ACADEMY						
OREGON CONNECTIONS ACADEMY						

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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
OREGON TRAIL PRIMARY ACADEMY						
OREGON VIRTUAL EDUCATION						
PAISLEY SCHOOL						
PEOPLE INVOLVED IN EDUCATION/SAND RIDGE						
PEOPLE INVOLVED IN EDUCATION/SWEET HOME						
PHOENIX SCHOOL		✓				
POWELL BUTTE COMMUNITY CHARTER						
REEDSPORT COMMUNITY CHARTER SCHOOL						
RESOURCE LINK CHARTER SCHOOL						
RIDGELINE MONTESSORI CHARTER SCHOOL						
RIVER'S EDGE ACADEMY CHARTER SCHOOL						
SAGE COMMUNITY SCHOOL		✓		3		
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		
SPRINGWATER ENVIRONMENTAL SCIENCES SCHOOL						
THE IVY SCHOOL						
THREE RIVERS CHARTER SCHOOL						
TRILLIUM CHARTER SCHOOL		✓		1		
UNION CO SCHOOL DISTRICT 15		✓	✓	1		
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						
KLAMATH COMMUNITY COLLEGE						
LANE COMMUNITY COLLEGE						
LINN-BENTON COMMUNITY COLLEGE						

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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
MOUNT HOOD COMMUNITY COLLEGE						
PORTLAND COMMUNITY COLLEGE		✓	✓		1	
ROGUE COMMUNITY COLLEGE						
TILLAMOOK BAY COMMUNITY COLLEGE						
TREASURE VALLEY COMMUNITY COLLEGE	✓					
UMPQUA COMMUNITY COLLEGE						
<b>RURAL FIRE PROTECTION DISTRICTS</b>						
AMITY RFPD		✓	✓	1		
APPLEGATE VALLEY RFPD 9			✓	1		
AUMSVILLE RFPD		✓	✓	1		
BANDON RFPD		✓		1		
BANKS FIRE DISTRICT 13		✓	✓	2		
BLACK BUTTE RANCH RFPD						
BOARDMAN FIRE AND RESCUE						
BROWNSVILLE RFPD		✓		2		
CANBY RFPD 62	✓					
CHARLESTON RFPD						
CHILOQUIN AGENCY LAKE RFPD		✓	✓	3		
CLACKAMAS CO FIRE DISTRICT 1	✓					
CLATSKANIE RFPD		✓		3		
CLOVERDALE RFPD		✓	✓	3		
COBURG RFPD		✓	✓	2		
COLTON RFPD						
CORBETT FIRE DISTRICT NO. 14		✓	✓	2		
CORVALLIS RFPD		✓	✓	1		
CROOK CO FIRE & RESCUE						
CROOKED RIVER RANCH RFPD		✓	✓	1		
DAYTON RFPD		✓	✓	2		
DESCHUTES CO RFPD 2		✓	✓	2		
DOUGLAS CO RFPD 2		✓	✓	1		
ESTACADA RFPD		✓	✓	1		
FOREST GROVE RFPD						
GLIDE RFPD						
GOSHEN RFPD		✓	✓	2		
HALSEY SHEDD RFPD		✓	✓	2		
HARRISBURG RFPD	✓	✓	✓	2		
HUBBARD RFPD						
ILLINOIS VALLEY RFPD						
JACKSON CO RFPD 4						
JACKSON CO RFPD 5		✓	✓	1		
JEFFERSON CO RFPD 1		✓	✓	2		
JEFFERSON RFPD		✓	✓	1		1
JUNCTION CITY RFPD	✓	✓	✓	2		
KEIZER RFPD		✓	✓		1	
KLAMATH CO RFPD 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
KNAPPA SVENSEN BURNSIDE RFPD		✓	✓	1		
LA PINE RFPD		✓		1		
LANE FIRE AUTHORITY		✓	✓	2		
LEBANON RFPD		✓	✓	1		3
LOWELL RFPD	✓					
LYONS FIRE DISTRICT & AMBULANCE SERVICE		✓	✓	1		1
MARION CO RFPD 01						
MCKENZIE FIRE AND RESCUE	✓	✓		2		
MEDFORD RFPD						
MID-COLUMBIA FIRE & RESCUE		✓	✓	2		
MILL CITY RFPD		✓	✓	1		
MIST BIRKENFELD RFPD		✓	✓	2		
MOHAWK VALLEY RFPD		✓	✓	1		1
MT ANGEL FIRE DISTRICT						
MULTNOMAH CO RFPD 10						
NEHALEM BAY FIRE & RESCUE DISTRICT		✓	✓	1		
NESTUCCA RFPD		✓		2		
NETARTS OCEANSIDE RFPD						
NORTH BAY RFPD						
NORTH DOUGLAS CO FIRE & EMS						
PALESTINE RFPD						
PHILOMATH RFPD		✓	✓	2	1	1
PLEASANT HILL RFPD		✓	✓	2	1	
POLK CO RFPD 1						
REDMOND FIRE AND RESUE			✓			
ROGUE RIVER RFPD						
SANDY RFPD		✓	✓	2		
SANTA CLARA RFPD		✓	✓	1		1
SCAPPOOSE RFPD						
SCIO RFPD		✓	✓	2	1	
SHERIDAN RFPD		✓	✓	1		
SILVERTON RFPD		✓	✓	1		
SISTERS CAMP SHERMAN RFPD						
SOUTH LANE CO RFPD	✓	✓		1		1
STAYTON RFPD		✓	✓	1		
SWEET HOME FIRE & AMBULANCE DISTRICT						
TANGENT RFPD		✓	✓	1		
TILLAMOOK RFPD	✓	✓	✓	1		
TRI CITY RFPD 04		✓	✓	2		
TUALATIN VALLEY FIRE & RESCUE						
TURNER RFPD						
UMATILLA CO FIRE DISTRICT 1		✓	✓	1		
UMATILLA RFPD 7-405		✓	✓	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
WINSTON-DILLARD RFPD 5						
WOODBURN RFPD						
WY'EAST RFPD		✓		2	1	
YAMHILL RFPD		✓	✓	2		
ZUMWALT RFPD						
<b>SCHOOL DISTRICTS + EDUCATION SERVICE DISTRICTS</b>						
BAKER CO SCHOOL DISTRICT 16J						
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		✓		2		
CLACKAMAS CO SCHOOL DISTRICT 115						
CLACKAMAS CO SCHOOL DISTRICT 35						
CLACKAMAS CO SCHOOL DISTRICT 46						
CLACKAMAS CO SCHOOL DISTRICT 62						
CLACKAMAS CO SCHOOL DISTRICT 86						
CLACKAMAS ESD						
CLATSOP CO SCHOOL DISTRICT 10						
CLATSOP CO SCHOOL DISTRICT 8						
COLUMBIA CO SCHOOL DISTRICT 1J						
COLUMBIA CO SCHOOL DISTRICT 47J						
COLUMBIA CO SCHOOL DISTRICT 502						
COLUMBIA CO SCHOOL DISTRICT 6J						
COOS CO SCHOOL DISTRICT 13						
COOS CO SCHOOL DISTRICT 31		✓	✓	1		1
COOS CO SCHOOL DISTRICT 41						
COOS CO SCHOOL DISTRICT 54C		✓	✓	1	2	
COOS CO SCHOOL DISTRICT 8		✓	✓			2
COOS CO SCHOOL DISTRICT 9		✓	✓		2	
CROOK CO SCHOOL DISTRICT						
CURRY CO SCHOOL DISTRICT 1		✓	✓	1		
CURRY CO SCHOOL DISTRICT 17C		✓	✓	1		
CURRY CO SCHOOL DISTRICT 2CJ						
DESCHUTES CO SCHOOL DISTRICT 1						
DESCHUTES CO SCHOOL DISTRICT 2J						
DESCHUTES CO SCHOOL DISTRICT 6		✓	✓	1		
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		✓	✓			1

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				Internal Controls	Accounting Errors	Non-Compliance
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		✓	✓	1		
GRANT CO SCHOOL DISTRICT 16J		✓	✓	2		
GRANT CO SCHOOL DISTRICT 3		✓	✓	1		
GRANT CO SCHOOL DISTRICT 4		✓	✓	1		
GRANT CO SCHOOL DISTRICT 8		✓	✓	1		
HARNEY CO ESD REGION XVII	✓	✓		1	1	
HARNEY CO SCHOOL DISTRICT 16		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 3						
HARNEY CO SCHOOL DISTRICT 33		✓	✓	1		
HIGH DESERT ESD REGION 10						
HOOD RIVER CO SCHOOL DISTRICT						
IMBLER SCHOOL DISTRICT 11		✓	✓	3		
INTERMOUNTAIN EDUCATION SERVICE DISTRICT						
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		✓	✓	1	2	
JOSEPHINE CO SCHOOL DISTRICT 7		✓	✓	1		
JOSEPHINE CO/THREE RIVERS SCHOOL DISTRICT						
KLAMATH CO SCHOOL DISTRICT						
LAKE CO ESD						
LAKE CO SCHOOL DISTRICT 14						
LAKE CO SCHOOL DISTRICT 18						
LAKE CO SCHOOL DISTRICT 21						
LAKE CO SCHOOL DISTRICT 7						
LANE CO SCHOOL DISTRICT 1						
LANE CO SCHOOL DISTRICT 19						
LANE CO SCHOOL DISTRICT 28J						

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				Internal Controls	Accounting Errors	Non-Compliance
LANE CO SCHOOL DISTRICT 40	✓	✓	✓			1
LANE CO SCHOOL DISTRICT 45J3		✓	✓		1	1
LANE CO SCHOOL DISTRICT 4J						
LANE CO SCHOOL DISTRICT 52						
LANE CO SCHOOL DISTRICT 68						
LANE CO SCHOOL DISTRICT 71						
LANE CO SCHOOL DISTRICT 76						
LANE CO SCHOOL DISTRICT 79J		✓	✓	2		
LANE ESD						
LINCOLN CO SCHOOL DISTRICT						
LINN CO SCHOOL DISTRICT 55						
LINN CO SCHOOL DISTRICT 552C						
LINN CO SCHOOL DISTRICT 7J		✓	✓	2	1	1
LINN CO SCHOOL DISTRICT 9		✓	✓		1	1
LINN CO SCHOOL DISTRICT 95C						
LINN-BENTON-LINCOLN ESD						
MALHEUR CO SCHOOL DISTRICT 12						
MALHEUR CO SCHOOL DISTRICT 26		✓		1		
MALHEUR CO SCHOOL DISTRICT 3		✓	✓	1		
MALHEUR CO SCHOOL DISTRICT 51		✓	✓	1		
MALHEUR CO SCHOOL DISTRICT 61		✓	✓	2	1	
MALHEUR CO SCHOOL DISTRICT 81						
MARION CO SCHOOL DISTRICT 1						
MARION CO SCHOOL DISTRICT 14J						
MARION CO SCHOOL DISTRICT 15		✓	✓	1		
MARION CO SCHOOL DISTRICT 24J						
MARION CO SCHOOL DISTRICT 29J						
MARION CO SCHOOL DISTRICT 4J						
MARION CO SCHOOL DISTRICT 5						
MARION CO SCHOOL DISTRICT 91		✓		1		
MORROW CO SCHOOL DISTRICT 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						
MULTNOMAH CO SCHOOL DISTRICT 7						
NORTH CENTRAL ESD		✓	✓	1		
NORTHWEST REGIONAL ESD						
POLK CO SCHOOL DISTRICT 2						
POLK CO SCHOOL DISTRICT 21						
POLK CO SCHOOL DISTRICT 57						
REGION 18 ESD		✓	✓	1		

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				Internal Controls	Accounting Errors	Non-Compliance
SHERMAN CO SCHOOL DISTRICT		✓	✓	1		
SOUTH COAST ESD		✓	✓	2	1	
SOUTHERN OREGON ESD						
TILLAMOOK CO SCHOOL DISTRICT 101						
TILLAMOOK CO SCHOOL DISTRICT 56		✓		1		
TILLAMOOK CO SCHOOL DISTRICT 9						
UMATILLA CO SCHOOL DISTRICT 16R						
UMATILLA CO SCHOOL DISTRICT 29RJ						
UMATILLA CO SCHOOL DISTRICT 7						
UMATILLA CO SCHOOL DISTRICT 8R						
UNION CO SCHOOL DISTRICT 1		✓	✓	1		
UNION CO SCHOOL DISTRICT 23		✓	✓	3		
UNION CO SCHOOL DISTRICT 5		✓	✓	5		
WALLOWA CO SCHOOL DISTRICT 12		✓	✓	1		
WALLOWA CO SCHOOL DISTRICT 21		✓	✓	1		
WALLOWA CO SCHOOL DISTRICT 54		✓	✓	1		
WALLOWA CO SCHOOL DISTRICT 6		✓	✓	1		
WASCO CO SCHOOL DISTRICT 1		✓	✓	2		
WASCO CO SCHOOL DISTRICT 29		✓	✓	1	1	1
WASHINGTON CO SCHOOL DISTRICT 13						
WASHINGTON CO SCHOOL DISTRICT 15						
WASHINGTON CO SCHOOL DISTRICT 23J						
WASHINGTON CO SCHOOL DISTRICT 48J						
WASHINGTON CO SCHOOL DISTRICT 511J						
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 30J						
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	✓	✓	✓		1	
ASTORIA URBAN RENEWAL AGENCY						
BAKER CO LIBRARY DISTRICT						
BAKER VALLEY SWCD		✓	✓	1		
BARNEY RESERVOIR JOINT COMMISSION						
BAY AREA HEALTH DISTRICT						
BEAVERTON URBAN REDEVELOPMENT AGENCY						
BEND METRO PARKS & REC						

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				Internal Controls	Accounting Errors	Non-Compliance
BEND METROPOLITAN PLANNING COMMISSION						
BEND URBAN RENEWAL AGENCY						
BENTON CO LIBRARY SERVICE DISTRICT						
BENTON COUNTY AGRICULTURAL EXTENSION SERVICES DISTRICT						
BENTON SWCD		✓	✓	2		
BLACK BUTTE RANCH COUNTY SERVICE DISTRICT						
BLUE MOUNTAIN HOSPITAL DISTRICT						
BOARDMAN PARKS & REC DISTRICT		✓	✓	3		
BORING WATER DISTRICT						
BROOKS COMMUNITY SERVICE DISTRICT						
BUELL RED PRAIRIE WATER DISTRICT		✓		1		1
CANBY URBAN RENEWAL DISTRICT						
CARLTON URBAN RENEWAL AGENCY						
CENTRAL AND EASTERN OREGON JUVENILE JUSTICE CONSORTIUM						
CENTRAL OREGON INTERGOVERNMENTAL COUNCIL						
CENTRAL OREGON IRRIGATION DISTRICT		✓	✓		1	
CENTRAL OREGON LAW ENFORCEMENT SERVICES		✓			1	
CENTRAL OREGON REGIONAL HOUSING AUTHORITY						
CENTRAL POINT DEVELOPMENT COMMISSION						
CHARLESTON SANITARY DISTRICT						
CHEADLE LAKE URBAN RENEWAL AGENCY	✓					
CHENOWITH WATER PUD		✓	✓	1	3	
CHETCO COMMUNITY LIBRARY DISTRICT						
CITY CO INSURANCE SERVICE ADM TRUST	✓					
CITY OF OREGON CITY URBAN RENEWAL COMMISSION						
CLACKAMAS CO DEVELOPMENT AGENCY		✓	✓		1	
CLACKAMAS CO ENHANCED LAW ENFORCEMENT DISTRICT						
CLACKAMAS CO EXTENSION AND 4-H SERVICES DISTRICT						
CLACKAMAS CO SERVICE DISTRICT 5						
CLACKAMAS REGIONAL WATER SUPPLY COMMISSION	✓					
CLACKAMAS RIVER WATER						
CLACKAMAS SWCD						
CLATSKANIE PUD						
CLATSOP CARE CENTER HEALTH DISTRICT		✓	✓		1	

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				Internal Controls	Accounting Errors	Non-Compliance
CLATSOP CO 4H EXTENSION SERVICE DISTRICT						
CLATSOP CO HOUSING AUTHORITY	✓					
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 DRAINAGE VECTOR CONTROL DISTRICT						
COLUMBIA GATEWAY URBAN RENEWAL AGENCY		✓		1		
COLUMBIA GORGE REGIONAL AIRPORT						
COLUMBIA IMPROVEMENT DISTRICT						
COLUMBIA RIVER ESTUARY STUDY TASKFORCE						
COLUMBIA RIVER PUD						
COLUMBIA SWCD		✓		2		
COMMUNITY SERVICES CONSORTIUM	✓					
COOS BAY NORTH BEND WATER BOARD						
COOS BAY URBAN RENEWAL AGENCY						
COOS CURRY HOUSING AUTHORITY						
COQUILLE VALLEY HOSPITAL DISTRICT						
CORBETT WATER DISTRICT						
COUNTYWIDE LAW ENFORCEMENT DISTRICT						
CROOK CO PARKS & REC DISTRICT						
CURRY CO SWCD						
CURRY HEALTH DISTRICT						
CURRY PUBLIC LIBRARY DISTRICT		✓	✓	1		
DESCHUTES BASIN BOARD OF CONTROL		✓	✓	1		
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						
EAGLE POINT IRRIGATION DISTRICT						

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				Internal Controls	Accounting Errors	Non-Compliance
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						
FARMERS IRRIGATION DISTRICT						
FERN RIDGE LIBRARY DISTRICT						
FRONTIER REGIONAL 911 AGENCY		✓	✓	1		
FRONTIER TELENET		✓	✓	2		
GILLIAM CO SWCD		✓	✓	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		✓	✓	2		
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	
HARNEY SWCD		✓	✓		1	
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						
HOMES FOR GOOD HOUSING AGENCY	✓					
HOOD RIVER CO 911 COMMUNICATIONS DISTRICT						
HOOD RIVER CO TRANSPORTATION						

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				Internal Controls	Accounting Errors	Non-Compliance
HOOD RIVER CO WINDMASTER URBAN RENEWAL DISTRICT						
HOOD RIVER COUNTY LIBRARY DISTRICT						
HOOD RIVER URBAN RENEWAL AGENCY						
HOOD RIVER VALLEY PARKS & REC		✓		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			✓	1		
ICE FOUNTAIN WATER DISTRICT		✓	✓	2		
INDEPENDENCE URBAN RENEWAL AGENCY						
ISLAND CITY AREA SANITARY DISTRICT	✓	✓		5	4	
JACKSON CO 4-H, MASTER GARDENER & AGRICULTURAL SERVICE DISTRICT						
JACKSON CO LIBRARY DISTRICT						
JACKSON CO VECTOR CONTROL DISTRICT		✓	✓	2		
JACKSON SWCD						
JACKSONVILLE URBAN RENEWAL AGENCY			✓			
JEFFERSON CO EMERGENCY MEDICAL SERVICE		✓	✓		1	
JEFFERSON CO LIBRARY DISTRICT						
JOHN DAY/CANYON CITY PARKS & REC		✓	✓	2		
JOSEPHINE CO 911 AGENCY						
JOSEPHINE COUNTY-CITY OF GRANTS PASS SOLID WASTE AGENCY						
JUNCTION CITY WATER CONTROL DISTRICT		✓		1		
KERNVILLE-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		✓	✓	3		
KLAMATH HOUSING AUTHORITY						
KLAMATH IRRIGATION DISTRICT	✓	✓	✓	2	1	
LA GRANDE URBAN RENEWAL AGENCY						
LA PINE URBAN RENEWAL AGENCY						

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				Internal Controls	Accounting Errors	Non-Compliance
LAKE GROVE WATER DISTRICT						
LAKE OSWEGO REDEVELOPMENT AGENCY						
LAKESIDE WATER DISTRICT		✓	✓	1		
LAKEVIEW SWCD		✓	✓	2		
LANE REGIONAL AIR POLLUTION AUTHORITY						
LANE TRANSIT DISTRICT	✓					
LANGELL VALLEY IRRIGATION DISTRICT		✓	✓	3		
LEBANON AQUATIC DISTRICT						
LEBANON URBAN RENEWAL AGENCY	✓					
LIBRARY DISTRICT OF CLACKAMAS CO						
LINCOLN CITY URBAN RENEWAL AGENCY		✓			1	
LINCOLN CO LIBRARY DISTRICT						
LINN CO 4H AND EXTENSION DISTRICT						
LINN CO EMERGENCY TELEPHONE AGENCY						
LINN REGIONAL FUELING FACILITY						
LINN-BENTON HOUSING AUTHORITY	✓					
MADRAS AQUATIC CENTER	✓	✓	✓	5	3	
MALHEUR CO SWCD						
MALHEUR MEMORIAL HEALTH CENTER						
MARION CO EXTENSION AND 4-H SERVICE DISTRICT						
MARION SWCD						
MCMINNVILLE URBAN RENEWAL AGENCY	✓					
MCMINNVILLE WATER & LIGHT DEPARTMENT						
MEDFORD IRRIGATION DISTRICT			✓	1		
MEDFORD URBAN RENEWAL AGENCY						
MEDFORD WATER COMMISSION						
METRO		✓			1	
METRO WASTEWATER MANAGEMENT COMMISSION						
MID COUNTY CEMETERY MAINTENANCE DISTRICT		✓	✓	2		
MID COUNTY SERVICE DISTRICT 14						
MID-COLUMBIA CENTER FOR LIVING	✓					
MID-COLUMBIA ECONOMIC DEVELOPMENT		✓	✓	2		
MIDDLE FORK IRRIGATION DISTRICT	✓	✓	✓	1		1
MID-VALLEY BEHAVIORAL CARE NETWORK						
MID-WILLAMETTE VALLEY CABLE REGULATORY COMMISSION						
MID-WILLAMETTE VALLEY COUNCIL OF GOVERNMENTS						

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				Internal Controls	Accounting Errors	Non-Compliance
MONMOUTH INDEPENDENCE NETWORK						
MONMOUTH URBAN RENEWAL DISTRICT						
MORROW CO HEALTH DISTRICT						
MORROW CO UNIFIED RECREATION DISTRICT						
MORROW SWCD	✓	✓	✓	1		
MT HOOD CABLE REGULATORY COMMISSION						
MULINO WATER DISTRICT 1	✓					
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		
NETARTS WATER DISTRICT		✓	✓	1		
NORTH BEND CITY HOUSING AUTHORITY						
NORTH BEND URBAN RENEWAL AGENCY						
NORTH BETHANY CO SERVICE DISTRICT						
NORTH CLACKAMAS CO WATER COMMISSION		✓	✓		2	1
NORTH CLACKAMAS PARKS & REC DISTRICT						
NORTH COUNTY RECREATION DISTRICT		✓	✓	2		
NORTH GATEWAY URBAN RENEWAL AGENCY	✓					
NORTH GILLIAM CO HEALTH DISTRICT		✓	✓	1		
NORTH LINCOLN HEALTH DISTRICT		✓		1		
NORTH MORROW VECTOR CONTROL DISTRICT		✓	✓	2		
NORTH UNIT IRRIGATION DISTRICT						
NORTH WASCO CO PARKS & REC DISTRICT		✓	✓	1	1	
NORTHEAST OREGON ECONOMIC DEVELOPMENT DISTRICT		✓	✓	1		
NORTHEAST WHEELER CO HEALTH DISTRICT		✓	✓	1		
NORTHERN OREGON CORRECTIONS						
NORTHERN WASCO PUD						
NORTHWEST INTERGOVERNMENTAL ENERGY SUPPLY						
NORTHWEST SENIOR & DISABILITY SERVICES						
NYSSA ROAD ASSESSMENT DISTRICT 2						
OAK LODGE WATER SERVICES DISTRICT	✓	✓	✓	1	2	
OCHOCO IRRIGATION DISTRICT		✓	✓	3		
ONTARIO LIBRARY 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
OREGON COMMUNITY COLLEGE ASSOCIATION						
OREGON PUBLIC ENTITY EXCESS POOL						
OREGON TRAIL LIBRARY DISTRICT			✓			
OREGON WATER WONDERLAND UNIT II SANITARY DISTRICT	✓	✓	✓		2	
OWYHEE IRRIGATION DISTRICT						
PACIFIC COMMUNITIES HEALTH DISTRICT						
PALATINE HILL WATER DISTRICT						
PENDLETON DEVELOPMENT COMMISSION	✓					
PHILOMATH URBAN RENEWAL AGENCY						
PIONEER NURSING HOME HEALTH DISTRICT						1
PLEASANT HILL GOSHEN FIRE AND RESCUE		✓	✓	2		
POLK SWCD						
PORT OF ARLINGTON		✓	✓	2		
PORT OF BANDON		✓	✓	1		
PORT OF BROOKINGS HARBOR		✓	✓	1		
PORT OF COLUMBIA COUNTY						
PORT OF GOLD BEACH	✓					
PORT OF HOOD RIVER						
PORT OF MORROW						
PORT OF NEWPORT						
PORT OF PORT ORFORD		✓	✓	1		
PORT OF PORTLAND						
PORT OF SIUSLAW						
PORT OF THE DALLES		✓	✓	1	2	
PORT OF TOLEDO						
PORT OF UMATILLA						
PORT OF UMPQUA						
PORTLAND DEVELOPMENT COMMISSION						
QUALITYLIFE INTERGOVERNMENTAL AGENCY						
REDMOND AREA PARK & RECREATION DISTRICT		✓	✓		2	
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	✓					

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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
ROGUE VALLEY SEWER SERVICES						
ROGUE VALLEY TRANSPORTATION DISTRICT						
ROSEBURG URBAN RENEWAL AGENCY						
RURAL LAW ENFORCEMENT DISTRICT						
RURAL ROAD ASSESS DISTRICT 3						
SALEM AREA MASS TRANSIT DISTRICT	✓					
SALEM URBAN RENEWAL AGENCY						
SANDY URBAN RENEWAL AGENCY						
SEAL ROCK WATER DISTRICT	✓					
SEASIDE URBAN RENEWAL AGENCY						
SHERMAN CO HEALTH DISTRICT		✓	✓	2	1	1
SHERMAN SWCD		✓	✓	2		
SHERWOOD URBAN RENEWAL AGENCY	✓					
SILVER FALLS LIBRARY DISTRICT		✓	✓	1		
SILVERTON URBAN RENEWAL AGENCY						
SISTERS URBAN RENEWAL AGENCY						
SIUSLAW PUBLIC LIBRARY DISTRICT		✓	✓	2		
SOLID WASTE DISPOSAL SERVICE DISTRICT						
SOUTH FORK WATER BOARD						
SOUTH GILLIAM HEALTH DISTRICT		✓	✓	1		
SOUTH SUBURBAN SANITARY DISTRICT						
SOUTHERN COOS HEALTH DISTRICT						
SPRINGFIELD ECONOMIC DEVELOPMENT AGENCY						
SPRINGFIELD UTILITY BOARD						
STANFIELD IRRIGATION DISTRICT		✓	✓	1		
SUBURBAN EAST SALEM WATER		✓	✓	1		
SUNRISE WATER AUTHORITY	✓					
SUNRIVER SERVICE DISTRICT						
SWALLEY IRRIGATION DISTRICT						
TALENT IRRIGATION DISTRICT						
TALENT URBAN RENEWAL AGENCY						
THREE SISTERS IRRIGATION DISTRICT		✓		4		
TIGARD CITY CENTER DEVELOPMENT AGENCY						
TILLAMOOK CO EMERGENCY COMMUNICATIONS DISTRICT						
TILLAMOOK PUD						
TILLAMOOK SWCD						
TILLAMOOK URBAN RENEWAL AGENCY						
TRAINING & EMPLOYMENT CONSORTIUM		✓	✓	1		
TRI CITY WATER AND SANITARY AUTHORITY		✓	✓	1		

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

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
TRI-COUNTY COOPERATIVE WEED MANAGEMENT AREA						
TRI-COUNTY METROPOLITAN TRANSPORTATION DISTRICT						
TUALATIN DEVELOPMENT COMMISSION						
TUALATIN HILLS PARKS & REC						
TUALATIN SWCD						
TUALATIN VALLEY IRRIGATION DISTRICT			✓	4		
TUALATIN VALLEY WATER DISTRICT						
TUMALO IRRIGATION DISTRICT						
TWIN ROCKS SANITARY DISTRICT		✓		2		
UMATILLA CO SPECIAL LIBRARY DISTRICT						
UMATILLA CO SWCD						
UMATILLA MORROW RADIO & DATA DISTRICT	✓					
UNION SWCD		✓	✓	1		
URBAN RENEWAL AGENCY OF THE CITY OF PHOENIX			✓			
URBAN RENEWAL AGENCY OF THE CITY OF TROUTDALE						
VALE OREGON IRRIGATION DISTRICT		✓	✓	2		
VENETA URBAN RENEWAL AGENCY						
WALLOWA CO HEALTH CARE DISTRICT						
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 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		✓	✓	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
WESTPORT SEWER SERVICE DISTRICT - CLATSOP CO						
WHEELER SWCD		✓	✓	1		
WHITE CITY ENHANCED LAW ENFORCEMENT DISTRICT						
WILLAMETTE INTAKE FACILITIES COMMISSION						
WILSONVILLE URBAN RENEWAL AGENCY						
WINCHESTER BAY SANITARY DISTRICT						
WINSTON DILLARD WATER DISTRICT						
WINSTON URBAN RENEWAL AGENCY	✓					
WOOD VILLAGE URBAN RENEWAL AGENCY						
WOODBURN URBAN RENEWAL AGENCY						
YACHATS URBAN RENEWAL DISTRICT						
YAMHILL CO EXTENSION SERVICE DISTRICT						
YAMHILL SWCD						

**Total Timely Filed Reports: 886**

\*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						
COOS CO	✓					
CURRY CO			✓	4		
HARNEY CO	✓	✓	✓	1		
POLK CO						
WALLOWA CO						
WASCO CO						
<b>CITIES</b>						
ADAIR VILLAGE						
ADAMS						
ALBANY	✓	✓			1	
AURORA						
BAKER CITY	✓					
BANDON				1		
BOARDMAN						
BURNS	✓	✓		1		
CANYONVILLE						
CENTRAL POINT						
CHILOQUIN						
COLUMBIA CITY						
COQUILLE	✓	✓		3		
COTTAGE GROVE						
DALLAS						
DRAIN						
DUFUR						
EAGLE POINT						
FALLS CITY						
FLORENCE		✓			1	
FOREST GROVE	✓					
GASTON		✓				2
GEARHART				2		
GERVAIS						
GOLD HILL		✓	✓		5	
HELIX						
HINES	✓	✓	✓	2		
IDANHA	✓	✓		1		
KING CITY		✓			1	
KLAMATH FALLS						
LAKEVIEW						
LOSTINE	✓		✓	1		
LOWELL						
MADRAS	✓	✓	✓	1		

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

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
MAUPIN	✓			1		
MAYWOOD PARK						
MERRILL		✓	✓	1	1	
MOLALLA	✓					
MYRTLE POINT						
NEWPORT						
REEDSPORT		✓		3	1	
ROGUE RIVER						
SHADY COVE						
ST HELENS						
ST PAUL		✓	✓	1		
STANFIELD						
STAYTON		✓	✓	1		
TOLEDO			✓	1		
UKIAH						
VERNONIA		✓				1
WESTFIR	✓					
WESTON						
YONCALLA	✓					
<b>CHARTER SCHOOLS</b>						
ACADEMY FOR CHARACTER EDUCATION						
BEND INTERNATIONAL SCHOOL, INC	✓	✓	✓	2		
CITY VIEW CHARTER SCHOOL						
EOLA HILLS CHARTER SCHOOL		✓		2		
HOWARD STREET CHARTER SCHOOL						
JANE GOODALL ENVIRONMENTAL MIDDLE SCHOOL		✓			3	
LOURDES CHARTER SCHOOL, THE		✓	✓	2	1	
MADRONE TRAIL CHARTER SCHOOL		✓		1		
NIXYAAWII COMMUNITY SCHOOL		✓	✓			1
NORTH COLUMBIA ACADEMY						
OREGON FAMILY SCHOOL	✓	✓	✓	4	1	
OREGON VIRTUAL ACADEMY						
PERSONALIZED LEARNING INC						
PORTLAND VILLAGE SCHOOL		✓				
RENAISSANCE PUBLIC ACADEMY		✓		1		
SOUTHWEST CHARTER SCHOOL						
SUNNY WOLF CHARTER SCHOOL						
TWIN RIVERS CHARTER SCHOOL						
VIBES						
<b>COMMUNITY COLLEGES</b>						
BLUE MOUNTAIN COMMUNITY COLLEGE	✓	✓	✓		1	
COLUMBIA GORGE COMMUNITY COLLEGE	✓					
OREGON COAST COMMUNITY COLLEGE		✓		1		

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

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
SOUTHWESTERN OREGON COMMUNITY COLLEGE DISTRICT						
<b>RURAL FIRE PROTECTION DISTRICT</b>						
AURORA RFPD	✓					
CANNON BEACH RFPD						
CENTRAL OREGON COAST FIRE & RESCUE						
COLUMBIA RIVER FIRE & RESCUE						
DEPOE BAY RFPD		✓				1
GASTON RFPD						
GLENDALE AMBULANCE DISTRICT						
HOODLAND RFPD		✓		1		
JACKSON CO RFPD 3						
KENO RFPD		✓	✓	3		
LAKE GROVE RFPD						
MOLALLA RFPD						
MONROE RFPD	✓					
MULTNOMAH CO RFPD 30J						
NEW CARLTON FIRE DISTRICT				1		
NORTH LINCOLN FIRE & RESCUE # 1			✓	3		
RIVERDALE RFPD						
SALEM SUBURBAN RFPD		✓	✓	4		
SEAL ROCK RFPD	✓					
SILETZ RFPD	✓			1		
SIUSLAW VALLEY FIRE & RESCUE						
SOUTHWESTERN POLK RFPD	✓					
SUBLIMITY RFPD		✓	✓	1		
WEST SIDE RFPD			✓	2		
WEST VALLEY FIRE DISTRICT		✓		2		
WILLAKENZIE RFPD						
YACHATS RFPD		✓			2	2
<b>SCHOOL DISTRICTS + EDUCATION SERVICE DISTRICTS</b>						
CLACKAMAS CO SCHOOL DISTRICT 108						
CLACKAMAS CO SCHOOL DISTRICT 12						
CLACKAMAS CO SCHOOL DISTRICT 3J						
CLACKAMAS CO SCHOOL DISTRICT 53						
CLACKAMAS CO SCHOOL DISTRICT 7J						
CLATSOP CO SCHOOL DISTRICT 1						
CLATSOP CO SCHOOL DISTRICT 30						
CLATSOP CO SCHOOL DISTRICT 4J		✓		1		
COLUMBIA CO SCHOOL DISTRICT 13						
COLUMBIA GORGE ESD						
GRANT CO SCHOOL DISTRICT 17						
HARNEY CO SCHOOL DISTRICT 10		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 13		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 1J		✓	✓	1	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
HARNEY CO SCHOOL DISTRICT 28		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 4		✓	✓	1	1	
HARNEY CO SCHOOL DISTRICT 5		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 7		✓	✓	1		
IONE SCHOOL DISTRICT 2						
JACKSON CO SCHOOL DISTRICT 35						
JACKSON CO SCHOOL DISTRICT 4						
KLAMATH FALLS CITY SCHOOLS		✓	✓			2
LANE CO SCHOOL DISTRICT 32		✓		1		
LANE CO SCHOOL DISTRICT 66						
LANE CO SCHOOL DISTRICT 69						
LANE CO SCHOOL DISTRICT 90						
LANE CO SCHOOL DISTRICT 97J						
LINN CO SCHOOL DISTRICT 129J						
LINN CO SCHOOL DISTRICT 8J				1		
MALHEUR CO SCHOOL DISTRICT 84						
MALHEUR CO SCHOOL DISTRICT 8C						
MALHEUR ESD						
MARION CO SCHOOL DISTRICT 103						
MARION CO SCHOOL DISTRICT 45		✓	✓	2		
MULTNOMAH CO SCHOOL DISTRICT 51J		✓	✓	1		
POLK CO SCHOOL DISTRICT 13J						
UMATILLA CO SCHOOL DISTRICT 1						
UMATILLA CO SCHOOL DISTRICT 2						
UMATILLA CO SCHOOL DISTRICT 5						
UMATILLA CO SCHOOL DISTRICT 6						
UMATILLA CO SCHOOL DISTRICT 61						
UMATILLA CO SCHOOL DISTRICT 80						
UNION CO SCHOOL DISTRICT 8J				1		
WAHTONKA COMMUNITY SCHOOL		✓		2		
WASCO CO SCHOOL DISTRICT 21		✓	✓		1	
WASHINGTON CO SCHOOL DISTRICT 1J						
YAMHILL CO SCHOOL DISTRICT 29J						
YAMHILL CO SCHOOL DISTRICT 8	✓			2		
<b>OTHER SPECIAL DISTRICTS</b>						
ARNOLD IRRIGATION DISTRICT	✓	✓	✓		3	
BANDON URBAN RENEWAL AGENCY		✓		1		
BASIN TRANSIT SERVICE						
CENTRAL ALBANY REVITALIZATION AREA	✓					
CENTRAL LINCOLN PUD						
CHEHALEM PARKS & REC DISTRICT		✓		1		
CLACKAMAS 800 RADIO GROUP						
CLACKAMAS CO VECTOR CONTROL	✓					
COLUMBIA 911 COMMUNICATIONS 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
COLUMBIA CO DEVELOPMENT AGENCY						
COOS BAY/NORTH BEND VISITORS CONVENTION BUREAU						
COOS CO 4H & EXTENSION SERVICE DISTRICT	✓					
COOS CO AIRPORT DISTRICT	✓					
COOS CO LIBRARY SERVICE DISTRICT	✓					
COOS COUNTY AREA TRANSPORTATION DISTRICT	✓					
COQUILLE URBAN RENEWAL AGENCY	✓	✓		1		
CRESCENT SANITARY DISTRICT						
CURRY CO PUBLIC TRANSIT SERVICE DISTRICT		✓	✓	2		
DALLAS COMMUNITY DEVELOPMENT COMMISSION URBAN RENEWAL AGENCY						
EASTERN OREGON HUMAN SERVICE CONSORTIUM		✓	✓	1		
FAIRVIEW WATER DISTRICT		✓	✓	2		
FLORENCE URBAN RENEWAL AGENCY						
FOREST GROVE URBAN RENEWAL AGENCY	✓					
GOVERNMENT CAMP SANITARY DISTRICT						
HORSEFLY IRRIGATION DISTRICT		✓	✓	1		
HOUSING AUTHORITY OF DOUGLAS CO						
HOUSING AUTHORITY OF YAMHILL CO	✓			1		2
JEFFERSON CO SWCD						
JOSEPHINE COMMUNITY LIBRARY DISTRICT						
JOSEPHINE HOUSING & COMMUNITY DEVELOPMENT COUNCIL						
KLAMATH FALLS URBAN RENEWAL AGENCY						
KLAMATH PROJECT DROUGHT RESPONSE AGENCY		✓			1	
KLAMATH VECTOR CONTROL DISTRICT		✓	✓	3		
LAKE CO LIBRARY DISTRICT		✓		2		
LAKE GROVE PARK DISTRICT						
LANE COUNCIL OF GOVERNMENTS						
LANE LIBRARY DISTRICT						
LANE WORKFORCE PARTNERSHIP						
LEAGUE OF OREGON CITIES		✓	✓	3		
LINCOLN CO TRANSPORTATION DISTRICT						
LINCOLN COUNTY ANIMAL SERVICE DISTRICT						
LOWER UMPQUA HOSPITAL DISTRICT		✓	✓		1	
LYONS-MEHAMA WATER DISTRICT	✓	✓			2	
MADRAS REDEVELOPMENT COMMISSION	✓					

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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
MARION AREA MULTI AGENCY EMERGENCY TELECOMMUNICATION						
MARION CO HOUSING AUTHORITY	✓					
MCNULTY WATER PUD		✓		2	1	
METROPOLITAN AREA COMMUNICATIONS						
MID-COLUMBIA HOUSING AUTHORITY & COLUMBIA GORGE HOUSING						
MILES CROSSING SANITARY SEWER DISTRICT						
MOLALLA AQUATIC DISTRICT		✓		1		
MOLALLA URBAN RENEWAL AGENCY	✓					
MULTNOMAH CO DRAINAGE DISTRICT 1	✓					
NEHALEM BAY HEALTH DISTRICT			✓	1		
NETARTS OCEANSIDE SANITARY DISTRICT			✓	2		
NEWPORT URBAN RENEWAL AGENCY						
NORTH CENTRAL PUBLIC HEALTH DISTRICT						
NORTHEAST OREGON HOUSING AUTHORITY					1	
NORTHWEST OREGON HOUSING AUTHORITY	✓					
OCEANSIDE WATER DISTRICT						
OREGON CASCADES WEST COUNCIL OF GOVERNMENTS	✓	✓			3	
OREGON INTERNATIONAL PORT OF COOS BAY						
PACIFIC CITY JOINT WATER-SANITARY AUTHORITY						
PENINSULA DRAINAGE DISTRICT 2	✓					
PLEASANT HOME WATER DISTRICT			✓	2		
POLK CO EXTENSION SERVICE DIST						
PORT OF ALSEA		✓	✓	1		
PORT OF ASTORIA						
PORT OF CASCADE LOCKS		✓		1		
PORT OF GARIBALDI		✓		4	1	
PORT OF TILLAMOOK BAY	✓	✓		1		
RAINBOW WATER DISTRICT	✓					
RALEIGH WATER DISTRICT				1		
REEDSPORT URBAN RENEWAL AGENCY						
ROGUE VALLEY COUNCIL OF GOVERNMENTS						
ROSEBURG URBAN SANITARY AUTHORITY						
SANTA CLARA WATER DISTRICT						
SISTERS PARK & RECREATION DISTRICT	✓			2		
SOUTH CENTRAL OREGON ECONOMIC DEVELOPMENT 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
SOUTH CLACKAMAS TRANSPORTATION DISTRICT	✓					
SOUTHWEST LINCOLN COUNTY WATER DISTRICT	✓			1		
SUNSET EMPIRE PARKS & REC		✓		1		
SUNSET EMPIRE TRANSPORTATION DISTRICT		✓		4		
SUTHERLIN WATER CONTROL DISTRICT						
TIGARD-TUALATIN AQUATIC DISTRICT						
TILLAMOOK CO 4H & EXTENSION SERVICE DISTRICT						
TILLAMOOK CO TRANSPORTATION DISTRICT		✓	✓	1		
TILLAMOOK LIGHTWAVE INTERGOVERNMENTAL AGENCY						
VALLEY VIEW WATER DISTRICT			✓	1		
WASHINGTON CO CONSOLIDATED COMMUNICATIONS AGENCY		✓	✓		1	
WESTERN LANE AMBULANCE DISTRICT						
WILLAMALANE PARKS & REC DISTRICT		✓	✓	1		
YAMHILL COMMUNICATIONS AGENCY						
YOUNGS RIVER LEWIS & CLARK WATER						

## Total Untimely Filed Reports: 252

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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 C: Reports Not Filed as of December 31, 2020

Municipal Corporation Name	Approved Extension	Comments
<b>CITIES</b>		
CAVE JUNCTION		
DEPOE BAY		
GARIBALDI		
GLENDALE	✓	Approved extension through 6/30/20
MOSIER		
SUMPTER		
<b>CHARTER SCHOOLS</b>		
MILWAUKIE ACADEMY OF THE ARTS		
<b>RURAL FIRE PROTECTION DISTRICT</b>		
ALBANY RFPD		
ALFALFA FIRE DISTRICT		
CRESCENT RFPD	✓	Approved extension through 4/30/20
<b>OTHER SPECIAL DISTRICTS</b>		
CRYSTAL SPRINGS WATER DISTRICT		
DOUGLAS SWCD		
GLENWOOD WATER DISTRICT		
HARBOR WATER PUD		
LAKE HEALTH DISTRICT		
LUSTED WATER DISTRICT		
ODELL SANITARY DISTRICT		
ROGUE RIVER VALLEY IRRIGATION DISTRICT	✓	Approved extension through 12/31/19
SANTIAM WATER CONTROL DISTRICT		
SHASTA VIEW IRRIGATION DISTRICT		
SWEET HOME CEMETERY MAINTENANCE DISTRICT		
THE DALLES IRRIGATION DISTRICT		

**Total: 22**





## Report Team

Mary Wenger, CPA, Deputy Director

Amy Dale, CPA, Audit Manager

Sarah Anderson, CPA, Principal Auditor

## 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.

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