

The background of the cover features a photograph of the Oregon State Capitol building, a large neoclassical structure with a prominent dome topped by a golden statue. In the foreground, there is a modern, angular fountain with multiple water jets. The scene is set outdoors with a clear blue sky and some trees, including a large pink flowering tree on the right side. The entire image is overlaid with a dark teal semi-transparent rectangle that contains the text.

Fiscal Year 2020

Oregon Municipal Corporations: Summary of Fiscal Year 2020 Financial Reporting

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Report 2022-05



Secretary of State
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Audits Director
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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 annual reports that municipal corporations are required to submit to the Secretary of State.¹

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

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 are to be filed with the Secretary of State by December 31, within six months of the close of the municipality's fiscal year.

Municipalities with total annual expenditures between \$150,000 and \$500,000 are not required to have an audit and may opt instead to have a financial statement review performed by an independent accountant. Municipalities with total annual expenditures of \$150,000 or less may submit reports in lieu of audit where they self-report expenditures on forms prescribed by the Secretary of State. To be exempt from the audit requirement, the law requires reports be filed on time, and the principal official of the municipal corporation, or the official responsible for receiving and disbursing moneys on behalf of the municipal corporation, must be covered by a fidelity or faithful performance bond sufficient to protect the government from loss. Financial reports filed with the Secretary of State are available for viewing on the Secretary of State's website on the municipal audit search page.²

Fiscal Year 2020

Of the 1,822 municipal corporations, 1,182 were expected to file audit reports with the Secretary of State for fiscal year 2020. However, 38 of those audits are more than a year late in their filing and were not filed as of December 31, 2021.

¹ Oregon Revised Statutes 297.405-.555 and 297.990

² [The municipal audit search page can be found online here.](#)

Figure 1: Fiscal year 2020 financial reports by type of municipal corporation

	Audit	Review	In-Lieu	Total
Counties	36			36
Community Colleges	17			17
School Districts and ESDs	208			208
Charter Schools	114			114
Cities	218	11	12	241
Fire Districts	120	55	88	263
Other Special Districts	469	111	363	943
Total	1,182	177	463	1,822

2020 was a challenging year. The COVID-19 pandemic hit Oregon in early 2020. The impacts of office closures, physical distancing, and staff absences due to illness or school and daycare closures were felt by everyone, including municipalities and accounting firms. The effects of the ongoing pandemic continue as of the writing of this report in February 2022.

Also in 2020 were the Labor Day fires, the biggest and most expensive emergency disaster event in Oregon history. The fires burned over 1.2 million acres across multiple counties. The timing of the fires coincided with year-end reporting and audit preparation for most municipalities. Evacuations, destruction of buildings and records, navigating grant funding and insurance recoveries, personal loss, and other challenges contributed to delays for municipalities and accounting firms.

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 2020, 327 municipal corporations requested and 307 (95%) received approval for an extension of time to file their financial report. Reasons cited for extensions typically vary and included delays from staff turnover or illness, changes in accounting software, or unexpected challenges in implementation of new accounting standards.

The most common reason cited for the 2020 filing year was COVID-19: this included delays caused by staff absences, office closures, challenges in coordinating remote work, and late issuance of guidance related to CARES Act federal funding. Extensions were also granted for municipalities impacted by an unusual and severe wildfire season.

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. The number of extensions requests approved for the 2020 filing year was high at 95%. This contrasts with the prior year where 69% were approved. Given the unique nature of the pandemic and widespread wildfires, the 2020 filing year is an outlier for number of extensions filed and approvals granted.

Audit Deficiencies and Plans of Action

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

Statutory Requirements — Annual Summary Reporting

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

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

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

Results

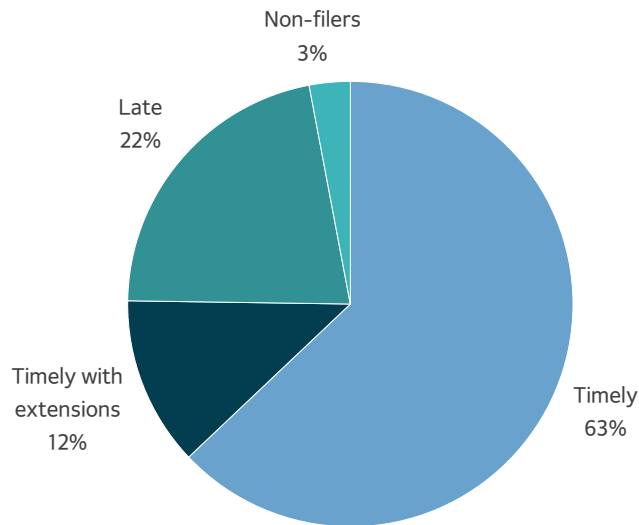
The requirements in Municipal Audit Law are intended for municipal corporations to be financially accountable to the public. There are many stakeholders involved in the municipal audit process. Government officials understand the annual reporting requirements; independent accountants provide timely audit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

Oregon’s Municipal Audit Law requires the Secretary of State to provide summary information on the status of audit report filings. This report summarizes the financial reporting activities of municipal corporations that were required to, or voluntarily submitted, an audit report to the Secretary of State for the fiscal year ended June 30, 2020.

Audit Report Filings

Of the 1,822 Oregon municipal corporations actively registered in Oregon, 1,182 were expected to file an audit with the Secretary of State by December 31, 2020, unless they requested an extension. As shown in Figure 2, 75% of these municipalities filed their audit reports on time or within their approved extension deadline. Of the 307 that requested and received extensions, 145 filed their report within the extended deadline. As of December 31, 2021, 38 municipalities had not filed a fiscal year 2020 audit report; these municipalities included two counties, 11 cities, two charter schools, four fire districts, and 19 special districts.

Figure 2: Filing status of fiscal year 2020 audit reports



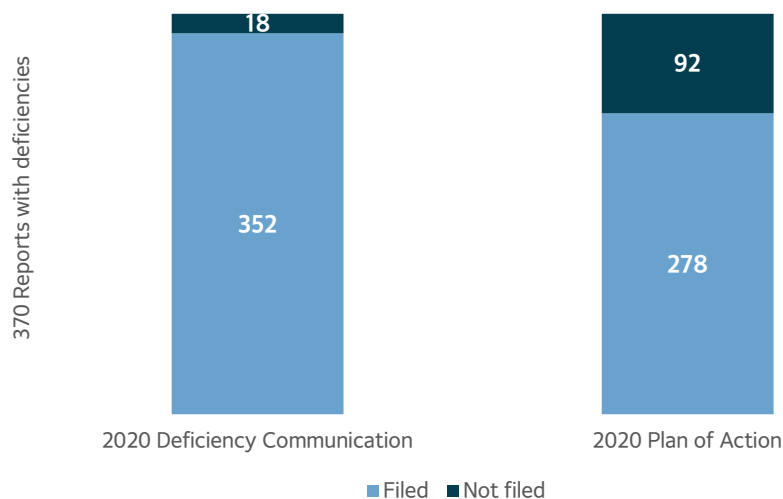
Audit Report Deficiencies

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 1,144 municipal audit reports filed for fiscal year 2020, 370 (32%) reported one or more audit deficiencies; a total of 692 deficiencies were reported with the majority related to weaknesses in internal control. Of the municipalities with deficiencies reported, 75% filed a Plan of Action and 95% filed deficiency communications with the Secretary of State as required. The rate of compliance for filing a plan of action has increased significantly 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 251 municipalities. A deficiency exists when the design or operation of controls does not allow management or employees, in the normal course of performing their assigned accounting and financial reporting functions, to prevent, or detect and correct, financial misstatements on a timely basis. Inadequate segregation of duties and the inability to prepare financial statements are common in smaller governments with limited staff and 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 33 municipal corporations. Ad valorem taxes are a major source of revenue for most of Oregon’s municipal corporations. As such, municipal corporations are required to prepare, adopt, and execute annual or biennial budgets in accordance with Oregon’s Local Budget Law. Significant noncompliance with those requirements may result in deficiencies reported by the auditor. Other instances of non-compliance may pertain to Oregon’s Public Contracting Code, failure to obtain required fidelity bond insurance coverage, or failing to comply with federal or state grant requirements.

Accounting Errors and Misstatements

Auditors reported one or more significant deficiencies or material misstatements for 86 municipal corporations. Errors and misstatements occurred in several accounts and funds. Many could have been detected and corrected timely if the municipal corporation had a stronger system of internal control. Some common errors are recording amounts in the wrong account or fund; recording purchases of capital assets as expenditures in the year of purchase instead of capitalizing and depreciating over their life expectancy; reporting items at insurance value or fair market value instead of historical cost; not reporting transactions at all due to lack of records; or incorrectly depreciating assets. There are also misstatements for the failure to recognize and record accruals required for revenues and expenditures.

Conclusion

This summary report fulfills the legislative requirement of Oregon's Municipal Audit Law and presents a summary of financial reporting activity and required reports submitted for fiscal year 2020, as of December 31, 2021. 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, 2021.

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
COUNTIES						
BENTON CO						
CLACKAMAS CO	✓					
CLATSOP CO	✓					
CROOK CO						
DESCHUTES CO						
DOUGLAS CO						
GILLIAM CO						
GRANT CO		✓	✓	1		
HARNEY CO	✓					
JACKSON CO						
JEFFERSON CO						
JOSEPHINE CO						
KLAMATH CO						
LAKE CO						
LANE CO						
LINN CO	✓	✓	✓	1		
MALHEUR CO						
MARION CO	✓					
MORROW CO	✓					
MULTNOMAH CO						
SHERMAN CO		✓	✓	1		
TILLAMOOK CO						
UMATILLA CO						
UNION CO		✓	✓	2	1	
WASCO CO						
WASHINGTON CO	✓	✓		1	1	
WHEELER CO		✓	✓	1		
YAMHILL CO	✓					
COMMUNITY COLLEGES						
CENTRAL OREGON COMMUNITY COLLEGE	✓					
CHEMEKETA COMMUNITY COLLEGE						
CLACKAMAS COMMUNITY COLLEGE	✓					
CLATSOP COMMUNITY COLLEGE	✓					
COLUMBIA GORGE COMMUNITY COLLEGE	✓	✓	✓	1	1	
KLAMATH COMMUNITY COLLEGE	✓					

*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
LANE COMMUNITY COLLEGE	✓					
LINN-BENTON COMMUNITY COLLEGE						
ROGUE COMMUNITY COLLEGE						
TILLAMOOK BAY COMMUNITY COLLEGE						
TREASURE VALLEY COMMUNITY COLLEGE						
UMPQUA COMMUNITY COLLEGE						
SCHOOL DISTRICTS and ESDs						
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 12						
CLACKAMAS CO SCHOOL DISTRICT 35						
CLACKAMAS CO SCHOOL DISTRICT 3J						
CLACKAMAS CO SCHOOL DISTRICT 46						
CLACKAMAS CO SCHOOL DISTRICT 53						
CLACKAMAS CO SCHOOL DISTRICT 62						
CLACKAMAS CO SCHOOL DISTRICT 86						
CLACKAMAS ESD						
CLATSOP CO SCHOOL DISTRICT 4J						
CLATSOP CO SCHOOL DISTRICT 8						
COLUMBIA CO SCHOOL DISTRICT 13						
COLUMBIA CO SCHOOL DISTRICT 1J						
COLUMBIA CO SCHOOL DISTRICT 47J						
COLUMBIA CO SCHOOL DISTRICT 502						
COLUMBIA GORGE ESD		✓		2	2	
COOS CO SCHOOL DISTRICT 13						
COOS CO SCHOOL DISTRICT 31		✓	✓	1		
COOS CO SCHOOL DISTRICT 54C		✓	✓	2	1	
COOS CO SCHOOL DISTRICT 8						
COOS CO SCHOOL DISTRICT 9						
CROOK CO SCHOOL DISTRICT						
CURRY CO SCHOOL DISTRICT 1		✓	✓	1		
CURRY CO SCHOOL DISTRICT 17C		✓	✓	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
CURRY CO SCHOOL DISTRICT 2CJ						
DESCHUTES CO SCHOOL DISTRICT 1						
DESCHUTES CO SCHOOL DISTRICT 2J						
DOUGLAS CO ESD		✓		1		1
DOUGLAS CO SCHOOL DISTRICT 1						
DOUGLAS CO SCHOOL DISTRICT 105		✓	✓	1		1
DOUGLAS CO SCHOOL DISTRICT 116	✓					
DOUGLAS CO SCHOOL DISTRICT 12						
DOUGLAS CO SCHOOL DISTRICT 130						
DOUGLAS CO SCHOOL DISTRICT 15	✓	✓	✓	1		1
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		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 SCHOOL DISTRICT 3						
HARNEY CO SCHOOL DISTRICT 33		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 5		✓	✓	1		
HOOD RIVER CO SCHOOL DISTRICT						
IMBLER SCHOOL DISTRICT 11		✓	✓	1		
INTERMOUNTAIN EDUCATION SERVICE DISTRICT						
IONE SCHOOL DISTRICT 2						
JACKSON CO SCHOOL DISTRICT 35						
JACKSON CO SCHOOL DISTRICT 4						
JACKSON CO SCHOOL DISTRICT 549C						
JACKSON CO SCHOOL DISTRICT 6						
JACKSON CO SCHOOL DISTRICT 9						
JEFFERSON CO ESD						

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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
JEFFERSON CO SCHOOL DISTRICT 4						
JEFFERSON CO SCHOOL DISTRICT 41		✓	✓	2		
JEFFERSON CO SCHOOL DISTRICT 509J						
JEFFERSON CO SCHOOL DISTRICT 8		✓	✓	4	3	
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 32						
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 71		✓	✓	1		1
LANE CO SCHOOL DISTRICT 79J						
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						
LINN CO SCHOOL DISTRICT 95C						
LINN-BENTON-LINCOLN ESD						
MALHEUR CO SCHOOL DISTRICT 12						
MALHEUR CO SCHOOL DISTRICT 26						
MALHEUR CO SCHOOL DISTRICT 3		✓	✓	1		
MALHEUR CO SCHOOL DISTRICT 51		✓	✓	1		
MALHEUR CO SCHOOL DISTRICT 61		✓	✓	1		
MALHEUR CO SCHOOL DISTRICT 81						

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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
MALHEUR CO SCHOOL DISTRICT 84						
MARION CO SCHOOL DISTRICT 1						
MARION CO SCHOOL DISTRICT 15		✓	✓	2	1	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	✓	✓	✓	3	3	
MULTNOMAH CO ESD						
MULTNOMAH CO SCHOOL DISTRICT 10J						
MULTNOMAH CO SCHOOL DISTRICT 1J						
MULTNOMAH CO SCHOOL DISTRICT 3						
MULTNOMAH CO SCHOOL DISTRICT 39	✓	✓	✓	6	2	
MULTNOMAH CO SCHOOL DISTRICT 40						
MULTNOMAH CO SCHOOL DISTRICT 51J		✓	✓	1		
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		
RIVERBEND COMMUNITY SCHOOL	✓	✓	✓	1	1	
SOUTH COAST ESD		✓	✓	3	1	1
TILLAMOOK CO SCHOOL DISTRICT 101						
TILLAMOOK CO SCHOOL DISTRICT 56						
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						
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						

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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
UNION CO SCHOOL DISTRICT 1		✓	✓	1		
UNION CO SCHOOL DISTRICT 23		✓	✓	1		
UNION CO SCHOOL DISTRICT 5		✓	✓	2		
UNION CO SCHOOL DISTRICT 8J	✓					
WALLOWA CO SCHOOL DISTRICT 12		✓	✓	1		
WALLOWA CO SCHOOL DISTRICT 21		✓	✓	1		
WALLOWA CO SCHOOL DISTRICT 54		✓	✓	1		
WALLOWA CO SCHOOL DISTRICT 6		✓	✓	1		
WASCO CO SCHOOL DISTRICT 1		✓	✓	2		
WASCO CO SCHOOL DISTRICT 29		✓	✓	3	1	1
WASHINGTON CO SCHOOL DISTRICT 13						
WASHINGTON CO SCHOOL DISTRICT 1J						
WASHINGTON CO SCHOOL DISTRICT 23J						
WASHINGTON CO SCHOOL DISTRICT 48J						
WASHINGTON CO SCHOOL DISTRICT 511J						
WASHINGTON CO SCHOOL DISTRICT 88J	✓					
WHEELER CO SCHOOL DISTRICT 1						
WHEELER CO SCHOOL DISTRICT 55		✓	✓	4		
WILLAMETTE ESD						
YAMHILL CO SCHOOL DISTRICT 1		✓		1		
YAMHILL CO SCHOOL DISTRICT 29J						
YAMHILL CO SCHOOL DISTRICT 30J						
YAMHILL CO SCHOOL DISTRICT 40						
YAMHILL CO SCHOOL DISTRICT 48J		✓	✓	1		
YAMHILL CO SCHOOL DISTRICT 4J						
YAMHILL CO SCHOOL DISTRICT 8	✓	✓		2		
CHARTER SCHOOLS						
ARCO IRIS SPANISH IMMERSION CHARTER SCHOOL						
ARMADILLO TECHNICAL INSTITUTE						
BAKER CO SCHOOL DISTRICT 30J		✓	✓	1		
BAKER EARLY COLLEGE		✓	✓	1		
BAKER WEB ACADEMY		✓	✓	1		
BEND INTERNATIONAL SCHOOL, INC	✓					
BRIDGE CHARTER ACADEMY						
CAMAS VALLEY SCHOOL		✓	✓	1		
CANNON BEACH ACADEMY						
CASCADE HEIGHTS PUBLIC CHARTER SCHOOL						

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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
CENTER FOR ADVANCED LEARNING, THE						
CITY VIEW CHARTER SCHOOL						
CLACKAMAS ACADEMY OF INDUSTRIAL SCIENCE						
CLACKAMAS MIDDLE COLLEGE	✓	✓		4	2	
CLACKAMAS WEB ACADEMY	✓	✓		2		
COBURG COMMUNITY CHARTER SCHOOL						
COMMUNITY INNOVATION PARTNERS	✓	✓		5	2	
COMMUNITY ROOTS SCHOOL						
CRATER LAKE CHARTER ACADEMY						
DESERT SKY MONTESSORI CHARTER SCHOOL	✓			1	1	
EAGLE CHARTER SCHOOL		✓	✓	5	2	
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						
GILLIAM CO SCHOOL DISTRICT 3		✓	✓	2		
HOPE CHINESE CHARTER SCHOOL		✓	✓	1	1	
HOWARD STREET CHARTER SCHOOL						
INAVALE COMMUNITY PARTNERS INC						
INSIGHT SCHOOL OF OREGON PAINTED HILLS						
JACKSON CO SCHOOL DISTRICT 59						
JACKSON CO SCHOOL DISTRICT 91		✓	✓	2		2
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						
LOGOS PUBLIC CHARTER SCHOOL						
LOURDES CHARTER SCHOOL, THE						
LUCKIAMUTE VALLEY CHARTER SCHOOLS		✓	✓	3	1	
M.I.T.C.H. CHARTER SCHOOL						

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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
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						
MOSIER COMMUNITY SCHOOL		✓	✓	1		
MOUNTAIN VIEW CHARTER ACADEMY						
MULTNOMAH LEARNING ACADEMY						
NETWORK CHARTER SCHOOL		✓		1		
NIXYAAWII COMMUNITY SCHOOL						
OPAL CHARTER SCHOOL						
OREGON CITY SERVICE LEARNING ADADEMY						
OREGON CONNECTIONS ACADEMY						
OREGON FAMILY SCHOOL			✓	5	5	
OREGON TRAIL PRIMARY ACADEMY						
OREGON VIRTUAL ACADEMY						
PAISLEY SCHOOL						
PEOPLE INVOLVED IN EDUCATION/SAND RIDGE						
PEOPLE INVOLVED IN EDUCATION/SWEET HOME						
PHOENIX SCHOOL	✓	✓		1		
PORTLAND VILLAGE SCHOOL		✓	✓	3	1	
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		

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				Internal Controls	Accounting Errors	Non-Compliance
SAUVIE ISLAND ACADEMY						
SHERIDAN ALLPREP ACADEMY		✓	✓	2		
SHERIDAN JAPANESE CHARTER SCHOOL		✓	✓	2		
SILETZ VALLEY SCHOOL						
SILVIES RIVER CHARTER SCHOOL	✓					
SOUTH COLUMBIA FAMILY SCHOOL		✓	✓	1		
SPRINGWATER ENVIRONMENTAL SCIENCES SCHOOL						
SUNNY WOLF CHARTER SCHOOL						
TEACH-NW						
THE IVY SCHOOL						
THREE RIVERS CHARTER SCHOOL						
TWIN RIVERS CHARTER SCHOOL						
UNION CO SCHOOL DISTRICT 15		✓	✓	1		
VALLEY SCHOOL OF SOUTHERN OREGON						
VIBES						
VILLAGE SCHOOL, THE		✓		1		
WEST LANE TECHNICAL LEARNING CENTER		✓		1		
WILLAMETTE CONNECTIONS ACADEMY						
WILLAMETTE LEADERSHIP ACADEMY						
CITIES						
ADAMS	✓					
ADRIAN		✓	✓	1		
AMITY	✓	✓		1		
ARLINGTON		✓	✓	2		
ASHLAND						
ASTORIA						
ATHENA	✓					
AUMSVILLE						
AURORA	✓					
BANDON	✓	✓		1		
BANKS		✓	✓	2		
BEAVERTON						
BEND						
BOARDMAN	✓		✓	1		
BROOKINGS						
BROWNSVILLE						
BURNS	✓	✓	✓	1		

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				Internal Controls	Accounting Errors	Non-Compliance
CANBY						
CANNON BEACH						
CANYON CITY		✓	✓	2		
CLATSKANIE						
COBURG						
COLUMBIA CITY						
CONDON		✓	✓	1		
COOS BAY						
CORNELIUS						
CORVALLIS	✓					
COTTAGE GROVE						
COVE	✓	✓	✓	2		
CULVER		✓		2		
DALLAS						
DAYVILLE		✓	✓	2		
DETROIT	✓	✓		1		
DONALD						
DUNDEE						
DURHAM						
ECHO		✓		3		
ELGIN		✓	✓	2	1	
ELKTON						
ESTACADA						
EUGENE						
FALLS CITY	✓					
FOSSIL		✓	✓	2		
GERVAIS						
GLADSTONE						
GRASS VALLEY		✓	✓	2		
GRESHAM	✓					
HAINES		✓	✓	1		
HALFWAY		✓	✓	1		
HALSEY						
HARRISBURG						
HELIX	✓					
HEPPNER		✓	✓	1		
HERMISTON						
HILLSBORO	✓					

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				Internal Controls	Accounting Errors	Non-Compliance
HINES						
HOOD RIVER						
HUBBARD						
HUNTINGTON						
INDEPENDENCE	✓					
IRRIGON	✓					
ISLAND CITY		✓	✓	12	4	2
JACKSONVILLE						
JEFFERSON						
JOHN DAY						
JUNCTION CITY						
KEIZER						
KLAMATH FALLS						
LA GRANDE		✓	✓	3	2	
LA PINE						
LAFAYETTE						
LEBANON	✓					
LOWELL						
LYONS		✓	✓	3		1
MANZANITA	✓	✓		2		1
MEDFORD	✓					
METOLIUS		✓	✓	2		
MILL CITY	✓	✓		2		
MILLERSBURG						
MILTON FREEWATER						
MILWAUKIE	✓					
MONMOUTH	✓	✓	✓	1	1	
MONROE						
MORO		✓	✓	2		
MOUNT ANGEL						
MOUNT VERNON		✓	✓	1		
MYRTLE CREEK						
NEHALEM		✓	✓	1		
NEWBERG						
NORTH POWDER						
NYSSA		✓	✓	1		
OAKLAND	✓	✓	✓	1		
OAKRIDGE		✓	✓	2	2	

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				Internal Controls	Accounting Errors	Non-Compliance
ONTARIO	✓					
OREGON CITY	✓					
PENDLETON	✓	✓		2	2	
PILOT ROCK		✓	✓	2	1	
PORT ORFORD						
PORTLAND						
PRINEVILLE						
REDMOND	✓	✓	✓	2	1	1
REEDSPORT		✓	✓	1		
ROCKAWAY BEACH		✓	✓	5		
ROGUE RIVER						
ROSEBURG						
RUFUS		✓	✓	2		
SALEM						
SANDY						
SCAPPOOSE						
SCIO	✓	✓	✓	2		1
SEASIDE	✓					
SENECA		✓	✓	2		
SHERIDAN						
SILVERTON		✓	✓	2		
SISTERS						
SODAVILLE	✓	✓	✓	7	3	1
SPRAY		✓	✓	2		
SPRINGFIELD						
ST PAUL	✓					
STANFIELD	✓					
SUBLIMITY						
SUTHERLIN						
TANGENT						
THE DALLES						
TIGARD						
TOLEDO		✓	✓	1		
TROUTDALE						
TUALATIN	✓					
UKIAH	✓					
UMATILLA						
UNION		✓	✓	4	3	

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				Internal Controls	Accounting Errors	Non-Compliance
VENETA	✓					
VERNONIA	✓	✓		1		1
WALLOWA		✓	✓	1		
WARRENTON						
WASCO		✓	✓	2		
WEST LINN	✓					
WESTON	✓					
WHEELER		✓		1		1
WILLAMINA	✓					
WILSONVILLE	✓					
WOODBURN						
YACHATS		✓	✓	1		
YAMHILL						
FIRE DISTRICTS						
ADAIR RFPD		✓	✓	1		
AMITY RFPD		✓	✓	1		
APPLEGATE VALLEY RFPD 9		✓	✓	1		
AUMSVILLE RFPD		✓	✓	1		
AURORA RFPD						
BANDON RFPD		✓	✓	1		
BLACK BUTTE RANCH RFPD						
BOARDMAN FIRE AND RESCUE						
BROWNSVILLE RFPD		✓	✓	1		
CENTRAL OREGON COAST FIRE & RESCUE						
CHARLESTON RFPD						
CHILOQUIN AGENCY LAKE RFPD	✓	✓		4		
CLACKAMAS CO FIRE DISTRICT 1						
COBURG RFPD		✓		2		
COLTON RFPD						
COLUMBIA RIVER FIRE & RESCUE	✓					
CORBETT FIRE DISTRICT NO. 14						
CORVALLIS RFPD		✓	✓	2	1	
CROOK CO FIRE & RESCUE						
CROOKED RIVER RANCH RFPD						
DEPOE BAY RFPD						
DESCHUTES CO RFPD 2		✓	✓	2		
ESTACADA RFPD		✓	✓	2		
EUGENE RFPD 01						

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				Internal Controls	Accounting Errors	Non-Compliance
FOREST GROVE RFPD						
GLIDE RFPD	✓					
GOSHEN RFPD						
HALSEY SHEDD RFPD		✓	✓	2		
HARRISBURG RFPD		✓	✓	2		
ILLINOIS VALLEY RFPD						
JACKSON CO RFPD 3						
JACKSON CO RFPD 4		✓	✓	1		
JACKSON CO RFPD 5		✓		2		
JEFFERSON CO RFPD 1		✓	✓	2		
JEFFERSON RFPD						
JUNCTION CITY RFPD		✓	✓	2		
KEIZER RFPD		✓	✓	1		
KENO RFPD		✓	✓	3		
KLAMATH CO RFPD 1		✓	✓	2	2	
LA PINE RFPD		✓	✓	1		
LAKE CREEK RFPD (BLACHLY)	✓					
LANE FIRE AUTHORITY						
LEBANON RFPD						
LOWELL RFPD	✓					
LYONS FIRE DISTRICT & AMBULANCE SERVICE		✓	✓	1		
MARION CO RFPD 01						
MEDFORD RFPD						
MID-COLUMBIA FIRE & RESCUE		✓	✓	1		
MILL CITY RFPD		✓	✓	1		
MOHAWK VALLEY RFPD		✓	✓	1		
MOLALLA RFPD						
MT ANGEL FIRE DISTRICT						
MULTNOMAH CO RFPD 10						
NEHALEM BAY FIRE & RESCUE DISTRICT		✓	✓	1		
NESTUCCA RFPD						
NETARTS OCEANSIDE RFPD		✓	✓	1		
NORTH LINCOLN FIRE & RESCUE # 1		✓	✓	1		
ONTARIO RFPD 7-302						
PHILOMATH RFPD		✓	✓	3		1
PLEASANT HILL RFPD		✓		1		1
POLK CO RFPD 1						
POWDER RFPD		✓	✓	2		

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				Internal Controls	Accounting Errors	Non-Compliance
REDMOND FIRE AND RESUE						
RIVERDALE RFPD						
ROGUE RIVER RFPD		✓		1		
SANDY RFPD						
SANTA CLARA RFPD						
SCIO RFPD		✓	✓	2		
SEAL ROCK RFPD						
SHERIDAN RFPD		✓		3	2	1
SILVERTON RFPD						
SIUSLAW VALLEY FIRE & RESCUE						
SOUTH LANE CO RFPD	✓	✓	✓	2		1
STAYTON RFPD						
SUBLIMITY RFPD						
SWEET HOME FIRE & AMBULANCE DISTRICT						
TANGENT RFPD						
TRI CITY RFPD 04			✓	2		
TUALATIN VALLEY FIRE & RESCUE						
UMATILLA CO FIRE DISTRICT 1		✓	✓	1		
UMATILLA RFPD 7-405		✓	✓	1		
WESTERN LANE FIRE AND EMS AUTHORITY						
WY'EAST RFPD		✓	✓	4	3	
YACHATS RFPD						
YAMHILL RFPD		✓	✓	2		
OTHER SPECIAL DISTRICTS						
ARCH CAPE SANITARY DISTRICT		✓		2		1
ARNOLD IRRIGATION DISTRICT		✓	✓	3	3	
ASHLAND PARKS & REC COMMISSION						
ASSOCIATION OF OREGON COUNTIES						
ASTORIA URBAN RENEWAL AGENCY						
BAKER CO LIBRARY DISTRICT		✓	✓	1		
BAKER VALLEY SWCD		✓	✓	1		
BANDON URBAN RENEWAL AGENCY	✓					
BARNEY RESERVOIR JOINT COMMISSION						
BAY AREA HEALTH DISTRICT						
BEAVERTON URBAN REDEVELOPMENT AGENCY						
BEND METRO PARKS & REC						
BEND METROPOLITAN PLANNING COMMISSION						
BEND URBAN RENEWAL AGENCY						

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				Internal Controls	Accounting Errors	Non-Compliance
BENTON CO LIBRARY SERVICE DISTRICT						
BENTON COUNTY AGRICULTURAL EXTENSION SERVICES DISTRICT						
BENTON SWCD		✓	✓	3		
BLACK BUTTE RANCH COUNTY SERVICE DISTRICT						
BLUE MOUNTAIN HOSPITAL DISTRICT						
BOARDMAN PARKS & REC DISTRICT		✓	✓	1		
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	1	
CENTRAL OREGON IRRIGATION DISTRICT						
CENTRAL OREGON REGIONAL HOUSING AUTHORITY						
CHARLESTON SANITARY DISTRICT						
CHENOWITH WATER PUD		✓	✓	2	1	
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 CO VECTOR CONTROL						
CLACKAMAS REGIONAL WATER SUPPLY COMMISSION						
CLACKAMAS RIVER WATER						
CLATSKANIE PUD						
CLATSOP CARE CENTER HEALTH DISTRICT						
CLATSOP CO 4H EXTENSION SERVICE DISTRICT						

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				Internal Controls	Accounting Errors	Non-Compliance
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						
COLUMBIA GORGE REGIONAL AIRPORT		✓	✓	1	1	
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 BAY/NORTH BEND VISITORS CONVENTION BUREAU						
COOS CO AIRPORT DISTRICT						
COOS CURRY HOUSING AUTHORITY						
COQUILLE VALLEY HOSPITAL DISTRICT						
CORBETT WATER DISTRICT						
COUNTYWIDE LAW ENFORCEMENT DISTRICT	✓					
CROOK CO PARKS & REC DISTRICT	✓					
CURRY CO PUBLIC TRANSIT SERVICE DISTRICT	✓					
CURRY CO SWCD						
CURRY HEALTH DISTRICT		✓	✓	1		
CURRY PUBLIC LIBRARY DISTRICT						
DALLAS COMMUNITY DEVELOPMENT COMMISSION URBAN RENEWAL AGENCY						
DESCHUTES BASIN BOARD OF CONTROL		✓	✓	1		
DESCHUTES CO 911 COMMUNICATIONS SERVICE DISTRICT	✓					

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DESCHUTES CO EXTENSION & 4H SERVICE DISTRICT	✓					
DESCHUTES PUBLIC LIBRARY						
DOUGLAS CO 4-H MASTER GARDENER & EXTENSION SERVICE DISTRICT						
DUNTHORPE RIVERDALE SERVICE DISTRICT						
EAGLE POINT IRRIGATION DISTRICT		✓	✓	2		
EAGLE VALLEY SWCD		✓	✓	1		
EAST FORK IRRIGATION DISTRICT		✓		1		
EAST MULTNOMAH SWCD						
EAST SALEM SERVICE DISTRICT						
EASTERN OREGON HUMAN SERVICE CONSORTIUM	✓					
EMERALD PUD						
EMERGENCY COMMUNICATIONS OF SOUTHERN OREGON		✓		2		
ESTACADA URBAN RENEWAL AGENCY						
EUGENE URBAN RENEWAL AGENCY						
EUGENE WATER & ELECTRIC BOARD						
FAIRVIEW WATER DISTRICT		✓	✓	2		
FARGO INTERCHANGE SERVICE DISTRICT						
FARMERS IRRIGATION DISTRICT		✓		1		
FERN RIDGE LIBRARY DISTRICT						
FRONTIER REGIONAL 911 AGENCY		✓	✓	1		
FRONTIER TELENET	✓	✓	✓	1		
GILLIAM CO SWCD		✓	✓	1		
GLADSTONE URBAN RENEWAL AGENCY						
GLENEDEN SANITARY DISTRICT						
GRAND PRAIRIE WATER CONTROL DISTRICT		✓	✓	2	1	
GRANT CO EXTENSION & 4-H SERVICE DISTRICT	✓	✓	✓	1		
GRANT CO TRANSPORTATION DISTRICT	✓					
GRANT SWCD		✓	✓	2		
GRANTS PASS IRRIGATION DISTRICT						
GREATER ST HELENS AQUATIC DISTRICT						
GREEN SANITARY DISTRICT	✓		✓	1		
HARBOR SANITARY DISTRICT		✓	✓	2		
HARNEY DISTRICT HOSPITAL		✓	✓	1	1	
HARNEY SWCD	✓	✓	✓	1	1	

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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 TRANSPORTATION						
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		✓	✓	2		
HOUSING AUTHORITY OF WASHINGTON CO						
ICE FOUNTAIN WATER DISTRICT		✓	✓	2		
INDEPENDENCE URBAN RENEWAL AGENCY	✓					
ISLAND CITY AREA SANITARY DISTRICT		✓	✓	9	2	
JACKSON CO 4-H, MASTER GARDENER & AGRICULTURAL SERVICE DISTRICT						
JACKSON CO LIBRARY DISTRICT	✓					
JACKSON CO VECTOR CONTROL DISTRICT		✓	✓	2	1	
JACKSON SWCD						
JACKSONVILLE URBAN RENEWAL AGENCY						
JEFFERSON CO EMERGENCY MEDICAL SERVICE		✓	✓	1	1	
JEFFERSON CO LIBRARY DISTRICT	✓	✓	✓	1	1	
JEFFERSON CO SWCD	✓					
JOHN DAY/CANYON CITY PARKS & REC		✓	✓	2		
JOSEPHINE COMMUNITY LIBRARY DISTRICT						
JOSEPHINE HOUSING & COMMUNITY DEVELOPMENT COUNCIL	✓					
JUNCTION CITY WATER CONTROL DISTRICT				1		
KERNVILLE-GLENEDEN BEACH-LINCOLN BEACH WATER DISTRICT						
KLAMATH BASIN IMPROVEMENT DISTRICT	✓	✓	✓	4	1	

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				Internal Controls	Accounting Errors	Non-Compliance
KLAMATH CO DRAIN SERVICE DISTRICT						
KLAMATH CO EMERGENCY COMMUNICATIONS DISTRICT		✓	✓	2		
KLAMATH CO EXTENSION SERVICE DISTRICT						
KLAMATH CO LIBRARY SERVICE DISTRICT						
KLAMATH DRAINAGE DISTRICT		✓	✓	3		
KLAMATH FALLS URBAN RENEWAL AGENCY						
KLAMATH HOUSING AUTHORITY						
KLAMATH IRRIGATION DISTRICT	✓	✓	✓	3	1	
KLAMATH VECTOR CONTROL DISTRICT		✓	✓	3		
LA GRANDE URBAN RENEWAL AGENCY						
LA PINE URBAN RENEWAL AGENCY						
LAKE CO LIBRARY DISTRICT	✓	✓	✓	2		
LAKE GROVE WATER DISTRICT						
LAKESIDE WATER DISTRICT		✓	✓	1		
LAKEVIEW SWCD		✓	✓	2		
LANE COUNCIL OF GOVERNMENTS	✓					
LANE TRANSIT DISTRICT						
LANE WORKFORCE PARTNERSHIP						
LANGELL VALLEY IRRIGATION DISTRICT						
LEBANON AQUATIC DISTRICT						
LEBANON URBAN RENEWAL AGENCY	✓					
LIBRARY DISTRICT OF CLACKAMAS CO						
LINN CO 4H AND EXTENSION DISTRICT						
LINN CO EMERGENCY TELEPHONE AGENCY						
LINN REGIONAL FUELING FACILITY						
LINN-BENTON HOUSING AUTHORITY	✓					
MADRAS AQUATIC CENTER			✓	1	1	
MADRAS REDEVELOPMENT COMMISSION	✓					
MALHEUR CO SWCD						
MALHEUR MEMORIAL HEALTH CENTER						
MARION CO EXTENSION AND 4-H SERVICE DISTRICT						
MARION CO HOUSING AUTHORITY	✓					
MARION SWCD						
MCMINNVILLE WATER & LIGHT DEPARTMENT	✓		✓	1		
MEDFORD IRRIGATION DISTRICT		✓	✓	3	2	
MEDFORD WATER COMMISSION	✓					

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				Internal Controls	Accounting Errors	Non-Compliance
METRO						
METRO WASTEWATER MANAGEMENT COMMISSION						
METROPOLITAN AREA COMMUNICATIONS						
MID COUNTY SERVICE DISTRICT 14						
MID-COLUMBIA ECONOMIC DEVELOPMENT		✓	✓	7	5	
MIDDLE FORK IRRIGATION DISTRICT		✓	✓	1		
MID-VALLEY BEHAVIORAL CARE NETWORK						
MID-WILLAMETTE VALLEY CABLE REGULATORY COMMISSION						
MID-WILLAMETTE VALLEY COUNCIL OF GOVERNMENTS		✓	✓	1	1	
MONMOUTH INDEPENDENCE NETWORK						
MONMOUTH URBAN RENEWAL DISTRICT						
MONUMENT SWCD	✓	✓	✓	1		
MORROW CO HEALTH DISTRICT						
MORROW CO UNIFIED RECREATION DISTRICT						
MT HOOD CABLE REGULATORY COMMISSION						
MULTNOMAH CO DRAINAGE DISTRICT 1	✓					
MULTNOMAH COUNTY LIBRARY DISTRICT						
MYRTLE CREEK URBAN RENEWAL AGENCY						
NEAH-KAH-NIE WATER DISTRICT						
NEHALEM BAY WASTEWATER AGENCY		✓	✓	2		
NESKOWIN REGIONAL SANITARY AUTHORITY		✓	✓	4		2
NESKOWIN REGIONAL WATER DISTRICT		✓	✓	2		
NETARTS OCEANSIDE SANITARY DISTRICT		✓	✓	2		
NETARTS WATER DISTRICT		✓	✓	1		
NORTH BEND CITY HOUSING AUTHORITY						
NORTH BEND URBAN RENEWAL AGENCY						
NORTH BETHANY CO SERVICE DISTRICT						
NORTH CLACKAMAS CO WATER COMMISSION						
NORTH CLACKAMAS PARKS & REC DISTRICT						
NORTH COUNTY RECREATION DISTRICT		✓	✓	2		
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		✓	✓	3	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
NORTHEAST OREGON ECONOMIC DEVELOPMENT DISTRICT		✓	✓	1		
NORTHEAST WHEELER CO HEALTH DISTRICT		✓	✓	1		
NORTHERN WASCO PUD						
NORTHWEST INTERGOVERNMENTAL ENERGY SUPPLY	✓					
NORTHWEST SENIOR & DISABILITY SERVICES						
NYSSA ROAD ASSESSMENT DISTRICT 2	✓					
OAK LODGE WATER SERVICES DISTRICT						
OCEANSIDE WATER DISTRICT						
OCHOCO IRRIGATION DISTRICT		✓	✓	2		
ONTARIO LIBRARY DISTRICT		✓	✓	1		
OREGON COMMUNITY COLLEGE ASSOCIATION						
OREGON INTERNATIONAL PORT OF COOS BAY	✓					
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	✓					
PENINSULA DRAINAGE DISTRICT 2	✓					
PIONEER NURSING HOME HEALTH DISTRICT	✓					
PLEASANT HILL GOSHEN FIRE AND RESCUE		✓	✓	1		
POLK SWCD						
PORT OF ARLINGTON		✓	✓	2		
PORT OF ASTORIA						
PORT OF BANDON						
PORT OF BROOKINGS HARBOR						
PORT OF COLUMBIA COUNTY						
PORT OF HOOD RIVER						
PORT OF NEWPORT						
PORT OF PORT ORFORD		✓	✓	3		1
PORT OF PORTLAND						
PORT OF SIUSLAW						
PORT OF THE DALLES		✓	✓	2	1	
PORT OF TOLEDO						

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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
PORT OF UMATILLA						
PORT OF UMPQUA						
PORTLAND DEVELOPMENT COMMISSION						
POWDER VALLEY WATER CONTROL DISTRICT		✓	✓	1		
REDMOND AREA PARK & RECREATION DISTRICT		✓	✓	2	2	
REDMOND URBAN RENEWAL AGENCY	✓					
REEDSPORT URBAN RENEWAL AGENCY						
RIDGEVIEW IRRIGATION DISTRICT						
RIVER ROAD PARKS & REC DISTRICT		✓	✓	11	2	2
RIVER ROAD WATER DISTRICT						
RIVERGROVE WATER DISTRICT						
ROBERTS CREEK WATER DISTRICT						
ROCKWOOD WATER PUD						
ROCKWOOD-WEST GRESHAM URBAN RENEWAL AREA	✓					
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						
SCAPPOOSE PUBLIC LIBRARY DISTRICT		✓	✓	4	1	
SEAL ROCK WATER DISTRICT						
SEASIDE URBAN RENEWAL AGENCY	✓					
SHERMAN CO HEALTH DISTRICT		✓	✓	2		
SHERMAN SWCD	✓	✓	✓	1		
SILVERTON URBAN RENEWAL AGENCY						
SISTERS URBAN RENEWAL AGENCY						
SIUSLAW PUBLIC LIBRARY DISTRICT		✓	✓	1		
SOLID WASTE DISPOSAL SERVICE DISTRICT						
SOUTH CENTRAL OREGON ECONOMIC DEVELOPMENT DISTRICT	✓					
SOUTH FORK WATER BOARD	✓					
SOUTH GILLIAM HEALTH DISTRICT		✓	✓	1		
SOUTH SUBURBAN SANITARY 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
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						
TALENT URBAN RENEWAL AGENCY	✓					
TIGARD CITY CENTER DEVELOPMENT AGENCY						
TIGARD-TUALATIN AQUATIC DISTRICT						
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		✓	✓	1		
TRI CITY WATER AND SANITARY AUTHORITY		✓	✓	1		
TRI-COUNTY COOPERATIVE WEED MANAGEMENT AREA						
TRI-COUNTY METROPOLITAN TRANSPORTATION DISTRICT						
TUALATIN DEVELOPMENT COMMISSION	✓					
TUALATIN HILLS PARKS & REC						
TUALATIN SWCD						
TUALATIN VALLEY IRRIGATION DISTRICT		✓		2		
TUALATIN VALLEY WATER DISTRICT		✓	✓	1	1	
TUMALO IRRIGATION DISTRICT						
UMATILLA CO SPECIAL LIBRARY DISTRICT						
UMATILLA HOSPITAL DISTRICT 01						

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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
UMATILLA MORROW RADIO & DATA DISTRICT						
UNION SWCD		✓	✓	1		
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						
WASHINGTON CO CONSOLIDATED COMMUNICATIONS AGENCY		✓	✓	4	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		
WESTERN GENERATION AGENCY						
WESTERN LANE AMBULANCE DISTRICT						
WESTLAND IRRIGATION DISTRICT		✓	✓	2		
WESTPORT SEWER SERVICE DISTRICT - CLATSOP CO						
WHEELER SWCD		✓	✓	1		
WHITE CITY ENHANCED LAW ENFORCEMENT DISTRICT						
WHITE RIVER HEALTH DISTRICT	✓	✓	✓	2		
WILLAMALANE PARKS & REC DISTRICT		✓	✓	1		
WILLAMETTE INTAKE FACILITIES COMMISSION						
WILLAMETTE WATER SUPPLY SYSTEM COMMISSION		✓	✓	1	1	

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

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
WILSONVILLE URBAN RENEWAL AGENCY	✓					
WINCHESTER BAY SANITARY DISTRICT						
WOODBURN URBAN RENEWAL AGENCY						
YACHATS URBAN RENEWAL DISTRICT						
YAMHILL COMMUNICATIONS AGENCY	✓					
YAMHILL SWCD	✓					

Total Timely Filed Reports: 887

*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
COUNTIES						
COLUMBIA CO						
COOS CO	✓					
CURRY CO	✓		✓	3	1	
LINCOLN CO	✓					
POLK CO	✓					
WALLOWA CO		✓	✓	1		
COMMUNITY COLLEGES						
BLUE MOUNTAIN COMMUNITY COLLEGE	✓					
MOUNT HOOD COMMUNITY COLLEGE	✓	✓		2	1	
OREGON COAST COMMUNITY COLLEGE		✓		1		
PORTLAND COMMUNITY COLLEGE						
SOUTHWESTERN OREGON COMMUNITY COLLEGE DISTRICT						
SCHOOL DISTRICTS and ESDs						
CLACKAMAS CO SCHOOL DISTRICT 108						
CLACKAMAS CO SCHOOL DISTRICT 7J						
CLATSOP CO SCHOOL DISTRICT 1						
CLATSOP CO SCHOOL DISTRICT 10						
CLATSOP CO SCHOOL DISTRICT 30						
COLUMBIA CO SCHOOL DISTRICT 6J	✓	✓		5		
COOS CO SCHOOL DISTRICT 41	✓	✓		3		3
DESCHUTES CO SCHOOL DISTRICT 6						
HARNEY CO ESD REGION XVII		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 10		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 13		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 16		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 1J		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 28		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 4		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 7		✓	✓	1		
HIGH DESERT ESD REGION 10						
JACKSON CO SCHOOL DISTRICT 5						
JACKSON CO SCHOOL DISTRICT 94						
LANE CO SCHOOL DISTRICT 40						
LANE CO SCHOOL DISTRICT 69						

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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
LANE CO SCHOOL DISTRICT 76						
LANE CO SCHOOL DISTRICT 90						
LINN CO SCHOOL DISTRICT 55						
LINN CO SCHOOL DISTRICT 8J		✓		1		1
LINN CO SCHOOL DISTRICT 9				1	1	
MALHEUR CO SCHOOL DISTRICT 8C						
MALHEUR ESD						
MARION CO SCHOOL DISTRICT 103						
MARION CO SCHOOL DISTRICT 14J						
MARION CO SCHOOL DISTRICT 45		✓	✓	1		
MULTNOMAH CO SCHOOL DISTRICT 28J						
POLK CO SCHOOL DISTRICT 13J	✓					
SHERMAN CO SCHOOL DISTRICT		✓	✓	1		
SOUTHERN OREGON ESD						
WASCO CO SCHOOL DISTRICT 21		✓	✓	1	1	
WASHINGTON CO SCHOOL DISTRICT 15						
CHARTER SCHOOLS						
ACADEMY FOR CHARACTER EDUCATION						
ALLIANCE CHARTER ACADEMY						
BETHANY CHARTER SCHOOL						
CHILD'S WAY INC		✓	✓	4	2	
EOLA HILLS CHARTER SCHOOL		✓		1		
JANE GOODALL ENVIRONMENTAL MIDDLE SCHOOL		✓		1		
MADRONE TRAIL CHARTER SCHOOL		✓		4		
MOLALLA RIVER ACADEMY		✓		1		
OPTIMUM LEARNING ENVIRONMENT CHARTER SCHOOL						
OREGON VIRTUAL EDUCATION						
PERSONALIZED LEARNING INC						
RENAISSANCE PUBLIC ACADEMY		✓		1		
THE COTTONWOOD SCHOOL OF CIVICS AND SCIENCE	✓	✓	✓	2		
VALLEY INQUIRY CHARTER SCHOOL						
WOODLAND EDUCATIONAL INITIATIVE CHARTER SCHOOL	✓					
CITIES						
ADAIR VILLAGE	✓					

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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
ALBANY	✓					
BAKER CITY	✓	✓		1	1	
BAY CITY	✓	✓		2	2	
BUTTE FALLS		✓	✓	1		
CANYONVILLE						
CARLTON	✓					
CASCADE LOCKS	✓					
CENTRAL POINT	✓	✓	✓	1	1	
CHILOQUIN		✓		7	7	
COQUILLE	✓	✓	✓	7		
CRESWELL	✓					
DAYTON						
DRAIN	✓					
EAGLE POINT	✓					
ENTERPRISE		✓	✓	1		
FLORENCE	✓					
FOREST GROVE						
GASTON		✓	✓	1		
GEARHART		✓		1	5	4
GOLD BEACH	✓					
GOLD HILL	✓					
GRANTS PASS						
HAPPY VALLEY	✓					
IDANHA		✓		1		
IONE	✓	✓	✓	1		
JOSEPH		✓		1		
KING CITY		✓		1		
LAKE OSWEGO						
LAKESIDE	✓	✓	✓	2	1	1
LAKEVIEW	✓	✓		8	8	
LINCOLN CITY	✓	✓		2	1	
LOSTINE		✓	✓	1		
MADRAS	✓					
MALIN	✓					
MAYWOOD PARK						
MCMINNVILLE	✓					
MERRILL	✓	✓	✓	2		
MOLALLA	✓					

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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
MYRTLE POINT	✓					
NEWPORT	✓					
NORTH BEND						
NORTH PLAINS	✓			2		
PHILOMATH	✓					
PHOENIX	✓					
POWERS						
PRAIRIE CITY	✓	✓		5	2	1
RAINIER						
RIDDLE	✓	✓		1		
SHADY COVE	✓	✓		1	1	
SHERWOOD	✓					
SILETZ	✓					
ST HELENS	✓	✓		1		
STAYTON						
SWEET HOME	✓	✓		1	1	
TALENT	✓					
TILLAMOOK	✓					
TURNER	✓					
VALE	✓			1		
WESTFIR	✓					
WINSTON	✓					
WOOD VILLAGE	✓	✓		1	1	
YONCALLA	✓					
FIRE DISTRICTS						
BANKS FIRE DISTRICT 13		✓		2		
CANBY RFPD 62	✓					
CANNON BEACH RFPD	✓					
CLATSKANIE RFPD	✓	✓		3		
CLOVERDALE RFPD		✓	✓	1		
DOUGLAS CO RFPD 2		✓	✓	4		
EAST UMATILLA FIRE AND RESCUE		✓	✓	2		
GASTON RFPD	✓					
GLENDALE AMBULANCE DISTRICT						
HOODLAND RFPD		✓	✓	1		
LAKE GROVE RFPD						
MCKENZIE FIRE AND RESCUE	✓	✓	✓	1		
MIST BIRKENFELD RFPD		✓	✓	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
MULTNOMAH CO RFPD 30J		✓		1		
NEW CARLTON FIRE DISTRICT						
NORTH BAY RFPD						
NORTH DOUGLAS CO FIRE & EMS	✓					
NORTH GILLIAM CO RFPD	✓	✓		3	1	
SALEM SUBURBAN RFPD		✓		2		
SCAPPOOSE RFPD						
SISTERS CAMP SHERMAN RFPD						
SOUTHWESTERN POLK RFPD	✓					
TILLAMOOK RFPD	✓					
TURNER RFPD						
UPPER MCKENZIE RFPD	✓					
WEST SIDE RFPD		✓		2		
WEST VALLEY FIRE DISTRICT	✓			2		
WILLAKENZIE RFPD		✓		2		1
WINSTON-DILLARD RFPD 5						
WOODBURN RFPD	✓	✓	✓	1	1	
ZUMWALT RFPD	✓					
OTHER SPECIAL DISTRICTS						
BASIN TRANSIT SERVICE						
BLUE MOUNTAIN TRANSLATOR DISTRICT		✓	✓	7		
BLY WATER AND SANITARY DISTRICT		✓	✓	1		
BUELL RED PRAIRIE WATER DISTRICT	✓	✓		1		1
CENTRAL ALBANY REVITALIZATION AREA	✓					
CENTRAL OREGON INTERGOVERNMENTAL COUNCIL	✓					
CENTRAL OREGON LAW ENFORCEMENT SERVICES	✓					
CENTRAL POINT DEVELOPMENT COMMISSION						
CHEHALEM PARKS & REC DISTRICT				1		
CHETCO COMMUNITY LIBRARY DISTRICT						
CLACKAMAS SWCD						
COLUMBIA 911 COMMUNICATIONS DISTRICT	✓					
COLUMBIA CO DEVELOPMENT AGENCY	✓					
COOS CO 4H & EXTENSION SERVICE DISTRICT	✓					
COOS CO LIBRARY SERVICE DISTRICT	✓					
COOS COUNTY AREA TRANSPORTATION DISTRICT	✓			1		

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

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Controls	Accounting Errors	Non-Compliance
COQUILLE URBAN RENEWAL AGENCY	✓	✓	✓	5		
CRESCENT SANITARY DISTRICT		✓		3	2	1
CRYSTAL SPRINGS WATER DISTRICT		✓		1		
DEE IRRIGATION DISTRICT		✓		1		
DESCHUTES VALLEY WATER DISTRICT		✓	✓	1		
EAST UMATILLA CO AMBULANCE AREA HEALTH DISTRICT	✓	✓	✓	3	1	
ECONOMIC DEVELOPMENT COUNCIL OF TILLAMOOK CO						
FLORENCE URBAN RENEWAL AGENCY	✓					
FOREST GROVE URBAN RENEWAL AGENCY						
GOLD BEACH URBAN RENEWAL AGENCY						
GOVERNMENT CAMP SANITARY DISTRICT	✓					
GRANTS PASS URBAN RENEWAL AGENCY						
HORSEFLY IRRIGATION DISTRICT		✓	✓	1		
HOUSING AUTHORITY OF DOUGLAS CO						
HOUSING AUTHORITY OF UMATILLA CO	✓	✓		3	3	
JOSEPHINE CO 911 AGENCY						
JOSEPHINE COUNTY-CITY OF GRANTS PASS SOLID WASTE AGENCY						
LAKE GROVE PARK DISTRICT						
LAKE OSWEGO REDEVELOPMENT AGENCY						
LANE LIBRARY DISTRICT	✓					
LANE REGIONAL AIR POLLUTION AUTHORITY	✓					
LEAGUE OF OREGON CITIES	✓	✓		3		
LINCOLN CITY URBAN RENEWAL AGENCY	✓					
LINCOLN CO LIBRARY DISTRICT	✓					
LINCOLN CO TRANSPORTATION DISTRICT	✓					
LINCOLN COUNTY ANIMAL SERVICE DISTRICT	✓					
LINCOLN COUNTY SOLID WASTE DISPOSAL SERVICE DISTRICT	✓					
LOWER UMPQUA HOSPITAL DISTRICT						
LUSTED WATER DISTRICT		✓	✓	1		
MALIN COMMUNITY PARKS & REC		✓	✓	1		
MARION AREA MULTI AGENCY EMERGENCY TELECOMMUNICATION						
MCMINNVILLE URBAN RENEWAL AGENCY	✓					
MCNULTY WATER PUD	✓					

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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
MEDFORD URBAN RENEWAL AGENCY						
MID COUNTY CEMETERY MAINTENANCE DISTRICT	✓	✓	✓	2		
MID-COLUMBIA CENTER FOR LIVING	✓					
MID-COLUMBIA HOUSING AUTHORITY & COLUMBIA GORGE HOUSING						
MOLALLA AQUATIC DISTRICT						
MOLALLA URBAN RENEWAL AGENCY	✓					
MULINO WATER DISTRICT 1						
NEHALEM BAY HEALTH DISTRICT		✓		1		
NEWPORT URBAN RENEWAL AGENCY	✓					
NORTH CENTRAL PUBLIC HEALTH DISTRICT						
NORTHEAST OREGON HOUSING AUTHORITY						
NORTHERN OREGON CORRECTIONS	✓					
NORTHWEST OREGON HOUSING AUTHORITY	✓	✓	✓	1	1	
ODELL SANITARY DISTRICT		✓		1		
OREGON CASCADES WEST COUNCIL OF GOVERNMENTS	✓	✓		1	1	
PACIFIC CITY JOINT WATER-SANITARY AUTHORITY						
PHILOMATH URBAN RENEWAL AGENCY	✓					
PLEASANT HOME WATER DISTRICT		✓	✓	2		
POLK CO EXTENSION SERVICE DIST	✓					
PORT OF ALSEA				1		
PORT OF CASCADE LOCKS	✓					
PORT OF GOLD BEACH	✓					
PORT OF MORROW						
PORT OF TILLAMOOK BAY	✓					
QUALITYLIFE INTERGOVERNMENTAL AGENCY						
RAINBOW WATER DISTRICT	✓					
RALEIGH WATER DISTRICT		✓	✓	1		
ROGUE VALLEY COUNCIL OF GOVERNMENTS						
ROSEBURG URBAN SANITARY AUTHORITY	✓					
SANTA CLARA WATER DISTRICT						
SHASTA VIEW IRRIGATION DISTRICT						
SHERWOOD URBAN RENEWAL AGENCY	✓					
SILVER FALLS LIBRARY DISTRICT		✓	✓	1		
SISTERS PARK & RECREATION 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
SOUTH CLACKAMAS TRANSPORTATION DISTRICT	✓					
SOUTHERN COOS HEALTH DISTRICT						
SUNSET EMPIRE TRANSPORTATION DISTRICT				3		
THE DALLES IRRIGATION DISTRICT		✓	✓	4	3	
TILLAMOOK CO TRANSPORTATION DISTRICT	✓	✓	✓	1		
TWIN ROCKS SANITARY DISTRICT		✓		2		
UMPQUA PUBLIC TRANSPORTATION DISTRICT	✓	✓		4	4	
URBAN RENEWAL AGENCY OF THE CITY OF PHOENIX	✓					
VALLEY VIEW WATER DISTRICT						
WALLOWA LAKE CO SERVICE DISTRICT			✓	1		
WASCO CO SWCD		✓	✓	1		
WEST VALLEY HOUSING AUTHORITY	✓					
WINSTON DILLARD WATER DISTRICT	✓	✓	✓	9	9	
WINSTON URBAN RENEWAL AGENCY	✓					
WOOD VILLAGE URBAN RENEWAL AGENCY	✓					
YAMHILL CO EXTENSION SERVICE DISTRICT	✓					
YOUNGS RIVER LEWIS & CLARK WATER	✓					

Total Untimely Filed Reports: 257

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

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

Appendix C: Reports Not Filed as of December 31, 2021

Municipal Corporation Name	Approved Extension	Comments
COUNTIES		
BAKER CO		
HOOD RIVER CO	✓	Approved extension through 6/30/21
CITIES		
CAVE JUNCTION		
DEPOE BAY		
DUFUR		
FAIRVIEW	✓	Approved extension through 7/31/21
GARIBALDI		
GATES		
GLENDALE		
MAUPIN	✓	Approved extension through 3/31/21
MOSIER		
SUMPTER		
WALDPORT	✓	Approved extension through 6/30/21
CHARTER SCHOOLS		
GLENDALE CHARTER SCHOOL		
MILWAUKIE ACADEMY OF THE ARTS		Audit filed on January 25, 2022
RURAL FIRE PROTECTION DISTRICT		
ALBANY RFPD		
ALFALFA FIRE DISTRICT		
CRESCENT RFPD		
MONROE RFPD	✓	Approved extension through 3/31/21
OTHER SPECIAL DISTRICTS		
CHEADLE LAKE URBAN RENEWAL AGENCY		
CLATSOP DRAINAGE IMPROVEMENT COMPANY 15		
DOUGLAS SWCD		
EAST IMPROVEMENT DISTRICT		
HARBOR WATER PUD		
HOOD RIVER CO 911 COMMUNICATIONS DISTRICT	✓	Approved extension through 6/30/21
HOOD RIVER CO WINDMASTER URBAN RENEWAL DISTRICT	✓	Approved extension through 6/30/21
HOUSING AUTHORITY OF SALEM	✓	Approved extension through 6/30/21; Audit filed on January 13, 2022
HOUSING AUTHORITY OF YAMHILL CO	✓	Approved extension through 2/26/21
LAKE HEALTH DISTRICT		
LYONS-MEHEMA WATER DISTRICT	✓	Approved extension through 7/31/21
MILES CROSSING SANITARY SEWER DISTRICT	✓	Approved extension through 2/28/21
NORTH GATEWAY URBAN RENEWAL AGENCY		
PORT OF GARIBALDI		
ROGUE RIVER VALLEY IRRIGATION DISTRICT		
SANTIAM WATER CONTROL DISTRICT		
SWEET HOME CEMETERY MAINTENANCE DISTRICT		
THREE SISTERS IRRIGATION DISTRICT		
WICKIUP WATER DISTRICT		

Total: 38

About this Report

Audit team

Mary Wenger, CPA, Deputy Director

Amy John, CPA, Audit Manager

Shelly Cardenas, 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.



Secretary of State
Shemia Fagan



Audits Director
Kip Memmott

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

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