

Secretary of State Report

Dennis Richardson, Secretary of State

Mary Wenger, Interim Director, Audits Division



Oregon Municipal Corporations: Summary of Fiscal Year 2015 Financial Reporting

Purpose

The 2015 Legislative Assembly amended Municipal Audit Law, Oregon Revised Statutes Chapter 297.425 – 471, to (1) clarify the responsibilities of municipal corporations in addressing deficiencies identified in their annual audit reports by independent accountants; (2) enhance the enforcement authority of the Secretary of State (Secretary) to withhold a portion of state revenues distributed to a city or county that does not file its audit report within one year from the close of the fiscal year; and (3) require the Secretary to annually prepare a summary report providing information about municipal corporations' compliance with Municipal Audit Law.

This is the first report summarizing the financial reporting activities of Oregon's municipal corporations. This report summarizes the filing of June 30, 2015 audit reports submitted to the Secretary as of December 31, 2016.

Results

Of the 1,785 Oregon municipal corporations, 1,144 were required to file, or voluntarily filed, audit reports for fiscal year 2015 with the Secretary. As of December 31, 2016:

- 800 (70%) of the municipal corporations required to have an audit filed their audit report on time or within their approved extension deadline.
- 351 audited municipal corporations (30%) reported at least one significant deficiency or material weakness. Out of 662 individual findings reported, 79% were internal control deficiencies, 13% were noncompliance, and 8% were accounting errors and misstatements.
- Of the 351 municipal corporations with one or more reportable findings, only 106 filed a Plan of Action with the Secretary as required.
- 175 municipal corporations requested and received approval for an extension of time to file their audit report for 2015. Of those, only 92 filed their reports by the extended due date.
- 24 municipal corporations had not filed their required audits as of December 31, 2016. As of the date of this report, 21 had not filed their June 30, 2015 audit report; these municipalities included 5 cities, 1 charter school, and 15 special districts.

Background

Annual Reporting

Oregon's municipal corporations, as defined by Municipal Audit Law, include all counties, cities, school districts, special districts, and public corporations subject to control by local governments. The Municipal Audit Law (Oregon Revised Statutes 297.405-.555) provides instructions for the type and submission of annual reports that municipal corporations are required to submit to the Secretary.

Municipal Audit Law requires the Secretary, 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 requires independent accountants to follow professional auditing standards promulgated by the American Institute of Certified Public Accountants (AICPA) and issue financial reports in accordance with generally accepted accounting principles.

Approximately 1,800 municipal corporations are registered with the Secretary and all are subject to annual reporting requirements, but not all are subject to an audit. Municipal Audit Law employs a three-tiered reporting responsibility. All counties, school districts, and public charter schools are required to be audited each year. Municipalities with total annual expenditures exceeding \$500,000 are also required to be audited. Most municipal corporations operate on a July 1 to June 30 fiscal year with audits performed and reports to be filed with the Secretary by December 31, within six months of the close of its fiscal year.

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

As shown in Figure 1, of the 1,785 municipal corporations 1,144 were expected to file audit reports with the Secretary for fiscal year 2015. However, 24 of those audits were not filed as of December 31, 2016.

Figure 1: FY15 financial reports by type of municipal corporation

	Audit	Review	In-lieu	Total
Counties	36			36
Community Colleges	17			17
School Districts and ESD's	207			207
Charter Schools	114			114
Cities	213	14	14	241
Fire Districts	110	53	103	266
Special Districts	447	116	341	904
Total	1,144	183	458	1,785

Report Filing Extensions

Municipal Audit Law permits a municipality to request additional time to file its annual audit or review report beyond the six month filing deadline for good cause and due to extraordinary circumstances. The request must be in writing and include the cause for the delay and the expected report delivery date. Both the government officials and the independent accountant make the request.

The Secretary generally receives 150-200 extension requests each year; most are for 30-60 additional days. Reasons vary widely but some of the most common are delays due to turnover or serious illness by government or independent accountant staff, more time needed to gather information to be audited, changes in accounting hardware and software, and boards or commissions not meeting again until after the holidays to review the report before filing. There are also occasional weather delays in completing the audit due to heavy snow and floods. Every year some municipalities file reports late that may or may not file a request for an extension of time.

Audit Deficiencies

Most local governments receive a “clean” audit report each year without any qualifications or deficiencies. However, if deficiencies are reported, the governing body of the municipal corporation is required to determine the corrective measures it considers necessary to address the deficiencies. Part of the 2015 municipal audit legislation requires that within 30 days after filing its annual report, a municipal corporation shall file with the Secretary a copy of its *Plan of Action* to address any deficiencies. The plan must include an estimate of the timeframe necessary to complete the planned actions.

Statutory Requirements

The 2015 legislation also amended Municipal Audit Law to enhance the Secretary's enforcement authority. As amended, the law states if the Secretary determines a county or city has not filed an audit report with the Secretary within one year from the close of their fiscal year, the Secretary may certify the determination to the State Treasurer, the Director of the Department of Revenue, the Director of Transportation, and the Director of the Oregon Department of Administrative Services. Upon receipt of a determination from the Secretary, the named agencies shall withhold from distribution to the county or city 10% of the moneys otherwise distributed to it under named provisions of law. The withholdings are not to be disbursed to the city or county until the named agencies receive notice from the Secretary that the delinquent report has been filed.

The 2015 legislation, ORS 297.471, also requires the Secretary to prepare this annual summary report, which is to include, at a minimum, the following:

- list of municipal corporations required to file audit reports with the Secretary;
- list of municipal corporations that filed audit reports with the Secretary within six months after the close of the year under audit;
- 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;
- list of corporations that requested and were granted filing extensions and if they met their filing extension deadline;
- 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.

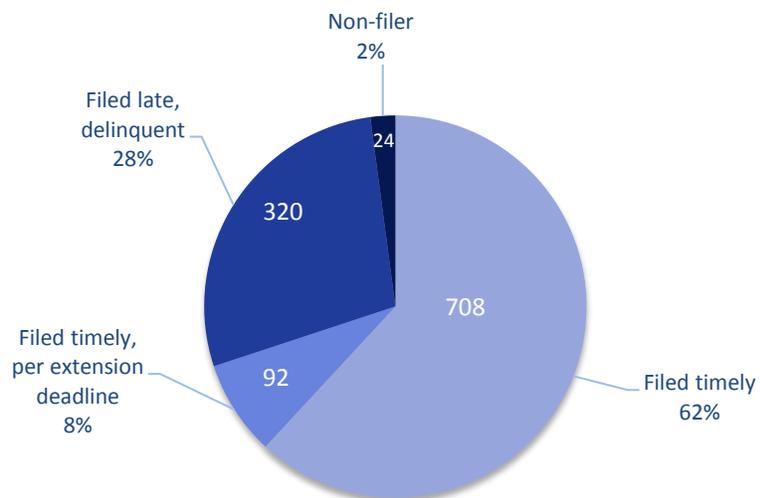
Results

Oregon’s requirement for municipal corporations to be financially accountable to its general citizenry is a model that works reasonably well. Government officials understand the annual reporting requirements, independent accountants provide timely audit services, the Secretary 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. The 2015 legislation amended Municipal Audit Law to provide for summary information on the status of audit report filings and to provide more enforcement authority to help ensure cities and counties file their audit reports on time. This report summarizes the financial reporting activities of municipal corporations that were required to or voluntarily submitted an audit report to the Secretary for the fiscal year ended June 30, 2015.

Audit Report Filings

There were 1,144 municipal corporations actively registered in Oregon that were expected to file a fiscal year 2015 audit with the Secretary by December 31, 2015, unless they requested an extension. As shown in Figure 2 below, 70% filed their audit reports timely with the Secretary. Of the 175 that requested and approved extensions of time to file their audit reports, 92 filed their report within the extended deadline. Of the remaining, 24 municipalities had not filed a fiscal year 2015 audit report with the Secretary as of December 31, 2016.

Figure 2: Filing status of FY 2015 audit reports

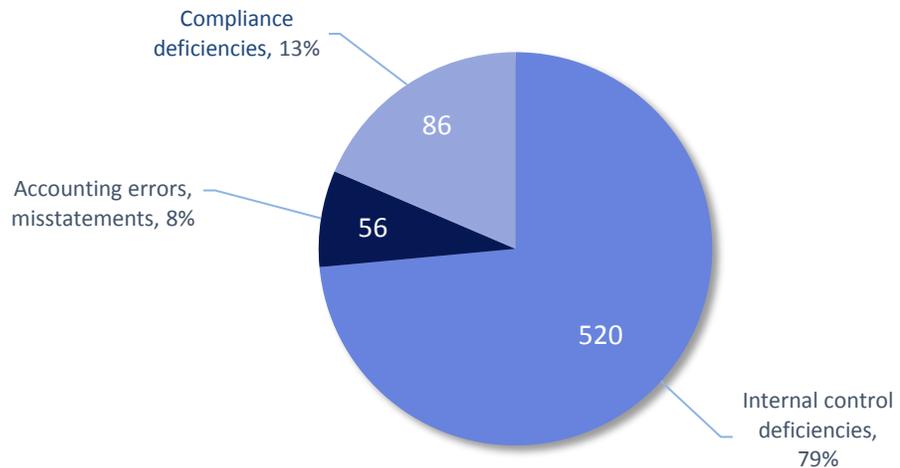


Audit Report Deficiencies

Professional audit standards require independent accountants to communicate in writing instances of significant deficiencies and material weaknesses to the municipal corporation's governing body and, by rule, provide a copy of the communication to the Secretary. 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. Of the 1,120 municipal audit reports filed for fiscal year 2015, 351 reported one or more audit deficiencies and only 106 of these municipal corporations filed a Plan of Action with the Secretary as required. As shown in Figure 3, the majority of the 662 findings are related to internal control deficiencies (79%) and noncompliance (13%).

Figure 3: Deficiencies reported for FY 2015, by type



Internal Control Findings

One or more significant deficiencies or material weaknesses in internal controls were reported for 319 municipalities. A deficiency exists when the design or operation of a control 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. Significant deficiencies due to inadequate segregation of duties and the inability to prepare financial statements are common in smaller governments with limited staff.

Inadequate segregation of duties

The majority of Oregon's municipal corporations are relatively small and operate with limited staff. Frequently, there may be only one or two individuals performing all administrative and accounting functions, often with no one to oversee their work. Ideally, a government operating with a strong system of internal control prevents any individual from having responsibility over the functions of authorization, recordkeeping, and custody of assets. There should always be someone else to act as a check or balance to minimize errors and irregularities. When this situation exists, professional audit standards require the independent accountant to communicate this deficiency in writing to the governing body (e.g., the board of directors, commissioners, or city councilors). The written communication will invariably include recommendations for independent reviews and closer monitoring by management and elected officials.

Financial Reporting Challenges

The preparation of financial statements in accordance with generally accepted accounting principles for state and local governments requires a high level of skill and training. Oregon's larger governments with complex accounting systems have the resources to employ professional accountants to perform this service. Oregon's smaller governments with limited resources may be unable to meet the salary demands of a fulltime professional accountant. Staff are most often a bookkeeper and/or a clerk who may or may not have the skills and training to adequately assemble financial information in an auditable condition. Professional audit standards require the independent accountant to communicate this deficiency to management and elected officials who in turn are required to respond in the *Plan of Action*. Most often the response states the governing body has considered the accountant's recommendation, but after performing a cost benefit analysis they cannot afford to hire additional staff due to limited resources.

Other Internal Control Matters

Other weaknesses in internal control the independent accountant may report include the absence of written policies or procedures over the receipt and disbursement of funds; little or no monitoring or review of recording revenues or expenditures; little or no documents to support accounting transactions; and infrequent or no monthly bank reconciliations.

Compliance with Laws, Rules, and Regulations

Auditors reported one or more instances of significant noncompliance with laws, rules, regulations, or grantor requirements for 62 municipal corporations. Ad valorem taxes are a major source of revenue for the majority of Oregon's municipal corporations. As such, municipal corporations are required to prepare, adopt, and execute annual or biennial budgets in accordance with Oregon's Local Budget Law. Math errors and funds that are out of balance may occur during budget preparation. Other

violations occur in the budget adoption process generally from failure to follow due process with proper notification and timing of budget hearings. Overexpended appropriations in the execution of adopted budgets are the most frequently reported noncompliance deficiency.

Instances of noncompliance with Oregon's Public Contracting Code are also common. Independent accountants report violations of law for failure to obtain and document the minimum number of required bids when making purchases of capital assets costing more than \$10,000.

Other violations of law less frequently reported by the independent accountant include (a) failure to obtain required fidelity bond insurance coverage for certain employees; (b) use of government assets for personal use; (c) failure to follow Oregon's Public Funds Collateralization Program for deposits of public funds; (d) improper use of highway funds for other purposes; (e) violations of a loan covenant for failure to set aside money in a reserve fund for the repayment of debt payments; and (f) illegal interfund loans to the General Fund from other funds with restricted assets.

Accounting Errors and Misstatements

Auditors reported one or more significant deficiencies or material misstatements for 37 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 in ORS 297.471 and presents a summary of financial reporting activity and required reports submitted to the Secretary for fiscal year 2015, as of December 31, 2016. 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 the 2015 legislation, ORS 297.471, in the following appendices:

Appendix I is a list of 800 municipalities that filed timely reports within the six-month statutory deadline or within an approved extension deadline.

Appendix II 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.

Appendix III is a table showing the municipal corporations that had not filed as of December 31, 2016.

Both Appendix I and Appendix II identify whether a copy of letters reporting significant deficiencies or material weaknesses (findings) issued by the independent accountants were received by the Secretary and whether a *Plan of Action* adopted by the governing body was filed with the Secretary. Both items are required to be filed with the Secretary when significant or material findings are reported.

These appendices also include the number and type of significant deficiencies and material weaknesses reported by the independent accountants and filed with the Secretary.

Appendix I – Timely Filed Reports

Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
COUNTIES						
BAKER CO	✓					
BENTON CO						
CLACKAMAS CO						
CLATSOP CO		✓		3	1	1
COLUMBIA CO						
COOS CO	✓					
DOUGLAS CO						
GILLIAM CO		✓		1		
GRANT CO		✓		1		
HARNEY CO						
HOOD RIVER CO						
JACKSON CO						
JEFFERSON CO						
LAKE CO						
LANE CO		✓		1		
LINN CO						
MALHEUR CO	✓					
MARION CO						
MULTNOMAH CO	✓					
SHERMAN CO				1		
UMATILLA CO						
UNION CO						
WALLOWA CO						
WASHINGTON CO		✓			1	
WHEELER CO				2		
YAMHILL CO		✓	✓	1		
CITIES						
ADAMS						
ALBANY						1
AMITY						
ARLINGTON		✓		2		1

*When significant deficiencies or material weaknesses are reported, the government must file a Plan of Action with the Secretary (ORS 297.466). Of the 351 audited municipal corporations, 106 filed a Plan of Action.

**Material weaknesses or significant deficiencies reported in a management letter or Government Auditing Standards report, and filed with the Secretary as required by Minimum Standards (OAR 162-010-0230, ORS 297)

Appendix I – Timely Filed Reports

Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
ASHLAND						
AUMSVILLE						
AURORA						
BAKER CITY	✓					
BANKS				2		
BAY CITY				2	1	1
BEAVERTON						
BEND						
BOARDMAN		✓		1		
BROWNSVILLE		✓	✓	6		
BUTTE FALLS						
CANBY						
CANNON BEACH	✓					
CANYON CITY		✓		2		
CASCADE LOCKS	✓			1		
CONDON		✓		1		
COQUILLE						
CORNELIUS						
CORVALLIS						
COVE		✓	✓	1		
CRESWELL	✓					
CULVER						
DALLAS						
DAMASCUS						
DAYTON				1		
DAYVILLE				2		
DEPOE BAY	✓					
DETROIT				2		
DUNDEE						1
DURHAM						
ECHO		✓	✓	2		
ELGIN		✓	✓	3	1	
ELKTON						
ENTERPRISE						
ESTACADA	✓					
EUGENE						

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Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
FAIRVIEW		✓	✓	1	3	
FALLS CITY						
FLORENCE						
FOSSIL		✓		2		
GARIBALDI	✓	✓		1		3
GATES						
GEARHART				2		
GERVAIS		✓				2
GLENDALE						
GOLD HILL						
GRANTS PASS						
GRASS VALLEY		✓		2		
GRESHAM						
HAINES						
HALFWAY	✓					
HALSEY						
HAPPY VALLEY						
HARRISBURG						
HELIX						
HEPPNER		✓	✓	1		
HERMISTON	✓	✓	✓		2	3
HILLSBORO						
HINES	✓			1		
HOOD RIVER						1
HUBBARD						1
HUNTINGTON	✓					1
INDEPENDENCE						
IONE		✓		1		
IRRIGON		✓	✓	1		
ISLAND CITY	✓	✓	✓	3		
JEFFERSON		✓	✓	1		
JOHN DAY						
JOSEPH						
JUNCTION CITY						
KEIZER						
KING CITY				1		

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**Material weaknesses or significant deficiencies reported in management letter or Government Auditing Standards report, and filed with the Secretary as required by Minimum Standards (OAR 162-010-0230, ORS 297)

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Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
KLAMATH FALLS		✓		2		
LA GRANDE			✓	2		
LA PINE						
LAKE OSWEGO						
LAKESIDE						
LEBANON		✓		1		1
LINCOLN CITY						
LOSTINE		✓				1
MADRAS						
MANZANITA		✓		1		
MAUPIN	✓	✓		2		
MCMINNVILLE						
MILL CITY		✓		4		
MILLERSBURG	✓		✓	2	1	2
MILTON FREEWATER	✓	✓	✓		1	3
MILWAUKIE		✓	✓			
MONMOUTH	✓					
MONROE						
MORO		✓		1	1	
MOUNT ANGEL						
MOUNT VERNON		✓		1		
MYRTLE CREEK						
NEHALEM		✓		1		
NORTH PLAINS		✓	✓	1		
NORTH POWDER						
NYSSA		✓		1		
OAKLAND						
OAKRIDGE	✓	✓	✓	2		
ONTARIO						
OREGON CITY						
PENDLETON	✓			1		
PHILOMATH						
PHOENIX	✓					
PILOT ROCK	✓	✓	✓	2		1
PORT ORFORD						1

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				Internal Control	Accounting Errors	Compliance
PORTLAND						
POWERS						
PRAIRIE CITY		✓		1		
PRINEVILLE						
REDMOND		✓	✓	1		1
REEDSPORT	✓					
RIDDLE						
ROCKAWAY BEACH	✓	✓	✓	4	1	1
ROSEBURG						
RUFUS		✓		3		
SALEM						
SANDY						
SCAPPOOSE				1		
SCIO		✓		2	2	1
SENECA		✓		2		
SHADY COVE						
SHERIDAN						
SHERWOOD	✓	✓			6	
SILETZ	✓					
SPRAY		✓		2		
SPRINGFIELD						
ST HELENS	✓					
STANFIELD	✓					
STAYTON						
SUBLIMITY						
TALENT						
TANGENT						
THE DALLES			✓	1	1	1
TIGARD	✓					
TOLEDO						
TUALATIN						
TURNER						
UMATILLA						
UNION		✓		2	1	
VALE		✓		1		
WALDPORT						

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**Material weaknesses or significant deficiencies reported in management letter or Government Auditing Standards report, and filed with the Secretary as required by Minimum Standards (OAR 162-010-0230, ORS 297)

Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
WALLOWA		✓	✓	2		
WARRENTON	✓					
WASCO		✓		2		
WEST LINN						
WESTFIR						
WESTON						
WHEELER						
WILSONVILLE						
WINSTON	✓					
WOOD VILLAGE						
WOODBURN						2
YACHATS						
YAMHILL						
YONCALLA						
CHARTER SCHOOLS						
ACADEMY OF ARTS AND ACADEMICS CHARTER SCHOOL						
ALLIANCE CHARTER ACADEMY						
BAKER EARLY COLLEGE		✓	✓	1		
BAKER WEB ACADEMY		✓	✓	1		
BUTTE FALLS SCHOOL DISTRICT 91						
CASCADE HEIGHTS PUBLIC CHARTER SCHOOL						
CENTER FOR ADVANCED LEARNING, THE						
CHILD'S WAY CHARTER SCHOOL						
CITY VIEW CHARTER SCHOOL						
CLACKAMAS ACADEMY OF INDUSTRIAL SCIENCE						
CLACKAMAS MIDDLE COLLEGE		✓	✓	2		
CLACKAMAS WEB ACADEMY		✓	✓	2		1
COBURG COMMUNITY CHARTER SCHOOL				1		
COVE (UNION CO) SCHOOL DISTRICT 15		✓	✓	3		1
CRATER LAKE CHARTER ACADEMY						
DAYS CREEK CHARTER SCHOOL						

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Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
DOUGLAS CO SCHOOL DISTRICT 21J		✓		2		
EAGLE CHARTER SCHOOL						
EAGLERIDGE HIGH SCHOOL	✓					
EDDYVILLE CHARTER SCHOOL				1		
EMERSON SCHOOL, THE						
EOLA HILLS CHARTER SCHOOL	✓			1		
ESTACADA EARLY COLLEGE						
ESTACADA WEB ACADEMY						
FOREST GROVE COMMUNITY SCHOOL				1		
FOUR RIVERS COMMUNITY SCHOOL	✓					
HARPER SCHOOL DISTRICT 66				1		
HOWARD STREET CHARTER SCHOOL						
INSIGHT SCHOOL OF OREGON PAINTED HILLS				2		
KAIROS PDX LEARNING ACADEMY						
KINGS VALLEY CHARTER SCHOOL						
LAKE CO SCHOOL DISTRICT 11						
LOGOS PUBLIC CHARTER SCHOOL						
LOURDES CHARTER SCHOOL, THE						
LUCKIAMUTE VALLEY CHARTER SCHOOLS						
METRO EAST WEB ACADEMY						
MITCH CHARTER SCHOOL						
MITCH SHERWOOD CHARTER SCHOOL						
MOLALLA RIVER ACADEMY						
MOSIER COMMUNITY SCHOOL				4		
MOSIER MIDDLE SCHOOL				1		
MT VIEW CHARTER ACADEMY						
MUDDY CREEK CHARTER SCHOOL				2		
MULTISENSORY LEARNING ACADEMY				1		
NETWORK CHARTER SCHOOL						
NIXYAAWII COMMUNITY SCHOOL		✓		1		
NORTH COLUMBIA ACADEMY						
OPAL CHARTER SCHOOL						
ORCO-TECH						
OREGON CITY SERVICE LEARNING ACADEMY						

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				Internal Control	Accounting Errors	Compliance
OREGON TRAIL PRIMARY ACADEMY						
OREGON VIRTUAL ACADEMY						
PHOENIX SCHOOL						
POWELL BUTTE COMMUNITY CHARTER	✓	✓	✓	4		
PROSPECT SCHOOL DISTRICT 59						
REDMOND PROFICIENCY ACADEMY						
REEDSPORT COMMUNITY CHARTER SCHOOL	✓			1		
RESOURCE LINK CHARTER SCHOOL						
RIDDLE EDUCATION CENTER						
RIDGELINE MONTESSORI CHARTER SCHOOL				1		
RIVER'S EDGE ACADEMY CHARTER SCHOOL						
SAND RIDGE CHARTER SCHOOL				1		
SAUVIE ISLAND ACADEMY						
SCHOOL DISTRICT 29 - ANNEX						
SHERIDAN ALLPREP ACADEMY		✓		2		
SHERIDAN JAPANESE CHARTER SCHOOL						
SILETZ VALLEY EARLY COLLEGE ACADEMY						
SILETZ VALLEY SCHOOL						
SILVIES RIVER CHARTER SCHOOL						
SOUTHWEST CHARTER SCHOOL				2		
SPRINGWATER ENVIRONMENTAL SCIENCES SCHOOL						
THE SEI ACADEMY						
THREE RIVERS CHARTER SCHOOL						
TRILLIUM CHARTER SCHOOL						
VIBES		✓		1		
VILLAGE SCHOOL, THE				1		
WEST LANE TECHNICAL LEARNING CENTER				1		
WILLAMETTE LEADERSHIP ACADEMY				1		
WOODLAND EDUCATIONAL INITIATIVE CHARTER SCHOOL	✓					

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				Internal Control	Accounting Errors	Compliance
COMMUNITY COLLEGES						
CENTRAL OREGON COMMUNITY COLLEGE						
CLACKAMAS COMMUNITY COLLEGE						
COLUMBIA GORGE COMMUNITY COLLEGE	✓	✓		1		
LINN-BENTON COMMUNITY COLLEGE						
MOUNT HOOD COMMUNITY COLLEGE		✓		1		
PORTLAND COMMUNITY COLLEGE						
ROGUE COMMUNITY COLLEGE						
SOUTHWESTERN OREGON COMMUNITY COLLEGE DISTRICT						
TREASURE VALLEY COMMUNITY COLLEGE	✓	✓	✓			1
RURAL FIRE PROTECTION DISTRICTS						
APPLEGATE VALLEY RFPD 9		✓	✓			1
AUMSVILLE RFPD		✓		2		
BANDON RFPD						
BANKS FIRE DISTRICT 13				2		
BLACK BUTTE RANCH RFPD						
BOARDMAN RFPD						
BORING RFPD						
BROWNSVILLE RFPD	✓	✓		3		
CANBY RFPD 62				2		
CHARLESTON RFPD	✓					
CLACKAMAS CO FIRE DISTRICT 1						
COBURG RFPD				2		
CORVALLIS RFPD						
CROOK CO FIRE & RESCUE						
CROOKED RIVER RANCH RFPD						
DEPOE BAY RFPD	✓					
DESCHUTES CO RFPD 2				2		
DOUGLAS CO RFPD 2						
EUGENE RFPD 01						
FOREST GROVE RFPD						
GASTON RFPD				2		
GLIDE RFPD						

*When significant deficiencies or material weaknesses are reported, the government must file a Plan of Action with the Secretary (ORS 297.466) Of the 351 audited municipal corporations, 106 filed a Plan of Action.

**Material weaknesses or significant deficiencies reported in management letter or Government Auditing Standards report, and filed with the Secretary as required by Minimum Standards (OAR 162-010-0230, ORS 297)

Appendix I – Timely Filed Reports

Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
GOSHEN RFPD				2		
HARRISBURG FIRE & RESCUE						
ILLINOIS VALLEY RFPD		✓	✓	1		
JACKSON CO RFPD 3						
JACKSON CO RFPD 4		✓	✓			1
JACKSON CO RFPD 5		✓	✓	2		
JEFFERSON RFPD	✓					
JUNCTION CITY RFPD						
KEIZER RFPD				1		1
KENO RFPD						
KNAPPA SVENSEN BURNSIDE RFPD		✓		1		1
LA PINE RFPD						
LAKE GROVE RFPD						
LANE CO RFPD 1				2		
LANE FIRE AUTHORITY				2		
LANE RURAL FIRE/RESCUE				2		
LEBANON RFPD						
LYONS FIRE DISTRICT & AMBULANCE SERVICE		✓		3		
MARION CO RFPD 01						
MCKENZIE FIRE AND RESCUE				1		
MEDFORD RFPD						
MID-COLUMBIA FIRE & RESCUE				1		
MILL CITY RFPD				1		
MIST BIRKENFELD RFPD				2		
MULTNOMAH CO RFPD 14				2		
NEHALEM BAY FIRE & RESCUE DISTRICT		✓		2		
NORTH BAY RFPD						
NORTH DOUGLAS CO FIRE & EMS				1		
NORTH GILLIAM CO RFPD		✓		1		2
PHILOMATH FIRE AND RESCUE	✓					
PLEASANT HILL RFPD	✓			2		
POLK CO RFPD 1						
RIVERDALE RFPD						
ROGUE RIVER RFPD		✓	✓	1		

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Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
SANDY RFPD		✓		2		
SANTA CLARA RFPD				1		1
SAUVIE ISLAND RFPD				2		
SCAPPOOSE RFPD				1		
SCIO RFPD		✓		2		
SILVERTON RFPD						
SISTERS CAMP SHERMAN RFPD						
SOUTH LANE CO RFPD				1		
SOUTHWESTERN POLK RFPD		✓	✓	2		
STAYTON RFPD						
SUBLIMITY RFPD		✓		2		
SWEET HOME FIRE & AMBULANCE DISTRICT	✓					
TANGENT RFPD						
TUALATIN VALLEY FIRE & RESCUE						
TURNER RFPD						
WASHINGTON CO RFPD 2						
WEST VALLEY FIRE DISTRICT		✓				1
WINSTON-DILLARD RFPD 5						
WOODBURN RFPD						
SCHOOL DISTRICTS						
ADRIAN SCHOOL DISTRICT 61		✓	✓	1		
ALSEA SCHOOL DISTRICT 7J		✓		5		
AMITY SCHOOL DISTRICT NO. 4J						
ATHENA WESTON SCHOOL DISTRICT 29RJ		✓		2	1	
BAKER CO SCHOOL DISTRICT 5J						
BANDON SCHOOL DISTRICT 54						
BANKS SCHOOL DISTRICT 13						
BEAVERTON SCHOOL DISTRICT 48J						
BEND-LAPINE ADMINISTRATIVE SCHOOL DISTRICT 1						
BLACHLY SCHOOL DISTRICT 90						
BLACK BUTTE SCHOOL DISTRICT				1		
CANBY SCHOOL DISTRICT 86				2		
CENTRAL CURRY SCHOOL DISTRICT 1				1		
CGESD						

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Appendix I – Timely Filed Reports

Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
CLACKAMAS ESD						
CLATSKANIE SCHOOL DISTRICT 6J			✓			
COLTON SCHOOL DISTRICT 53						
CONDON SCHOOL DISTRICT 25J				1		
COOS BAY SCHOOL DISTRICT 9				1		
COQUILLE SCHOOL DISTRICT 8						
CORVALLIS SCHOOL DISTRICT 509J						
CROOK CO SCHOOL DISTRICT						
CROW APPLGATE LORANE SCHOOL DISTRICT 66						
DAVID DOUGLAS SCHOOL DISTRICT 40						
DAYS CREEK SCHOOL DISTRICT 15						
DAYVILLE SCHOOL DISTRICT 16J		✓		2		
DUFUR SCHOOL DISTRICT 29				1		1
EAGLE POINT SCHOOL DISTRICT 9						
ECHO SCHOOL DISTRICT 5-R		✓			1	
ELEMENTARY SCHOOL DISTRICT 12						
ELEMENTARY SCHOOL DISTRICT 16				1		1
ELEMENTARY SCHOOL DISTRICT 4	✓			1		1
ELEMENTARY SCHOOL DISTRICT 7						
ELEMENTARY SCHOOL DISTRICT NO. 21						
ELGIN SCHOOL DISTRICT 23			✓	4		1
ELKTON SCHOOL DISTRICT 34						
ENTERPRISE SCHOOL DISTRICT 21						
ESTACADA SCHOOL DISTRICT 108				1		
EUGENE SCHOOL DISTRICT #4J						
FALLS CITY SCHOOL DISTRICT 57						
FERN RIDGE SCHOOL DISTRICT 28J						
GASTON SCHOOL DISTRICT 511J						
GERVAIS SCHOOL DISTRICT						
GLADSTONE SCHOOL DISTRICT 115						
GLENDALE SCHOOL DISTRICT 77						
GLIDE SCHOOL DISTRICT 12						
GRANT CO ESD				2		
GRANT CO SCHOOL DISTRICT 3						

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**Material weaknesses or significant deficiencies reported in management letter or Government Auditing Standards report, and filed with the Secretary as required by Minimum Standards (OAR 162-010-0230, ORS 297)

Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
GRESHAM BARLOW SCHOOL DISTRICT 10JT						
HARNEY CO ESD REGION XVII	✓			2		
HARNEY CO SCHOOL DISTRICT 10						
HARNEY CO SCHOOL DISTRICT 28						
HARNEY CO SCHOOL DISTRICT 3						
HARNEY CO SCHOOL DISTRICT 33						
HARNEY CO SCHOOL DISTRICT 5						
HELIX SCHOOL DISTRICT 1		✓		1		1
HERMISTON SCHOOL DISTRICT 8R						
HIGH DESERT ESD REGION 10						
HUNTINGTON SCHOOL DISTRICT 16J				1		
INTERMOUNTAIN EDUCATION SERVICE DISTRICT			✓			
JACKSON CO SCHOOL DISTRICT 6						
JEFFERSON CO ESD						
JEFFERSON CO SCHOOL DISTRICT 509J						
JEWELL SCHOOL DISTRICT 8				2		
JORDAN VALLEY SCHOOL DISTRICT 3						
JOSEPH SCHOOL DISTRICT 6		✓				
JOSEPHINE CO/THREE RIVERS SCHOOL DISTRICT						
JUNCTION CITY SCHOOL DISTRICT 69						
KLAMATH CO SCHOOL DISTRICT						
KLAMATH FALLS CITY SCHOOLS						
LA GRANDE SCHOOL DISTRICT 1		✓	✓	1		3
LAKE CO ESD						
LAKE CO SCHOOL DISTRICT 14						
LAKE CO SCHOOL DISTRICT 18						
LAKE CO SCHOOL DISTRICT 7		✓		1		
LEBANON COMMUNITY SCHOOL DISTRICT 9						
LONG CREEK SCHOOL DISTRICT 17						
LOWELL SCHOOL DISTRICT 71						
MALHEUR CO SCHOOL DISTRICT 51						
MALHEUR CO SCHOOL DISTRICT 81						
MALHEUR ESD						

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Appendix I – Timely Filed Reports

Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
MCKENZIE SCHOOL DISTRICT 68						
MCMINNVILLE SCHOOL DISTRICT 40						
MEDFORD SCHOOL DISTRICT 549C						
MITCHELL SCHOOL DISTRICT 55				2		
MONROE SCHOOL DISTRICT 1J						
MONUMENT SCHOOL DISTRICT 8				2		
MORROW CO SCHOOL DISTRICT 1						
MORROW CO SCHOOL DISTRICT 2	✓					
MOUNT ANGEL SCHOOL DISTRICT 91				2		4
MULTNOMAH CO ESD						
MYRTLE POINT SCHOOL DISTRICT NO. 41						1
NEAH-KAH-NIE SCHOOL DISTRICT 56				2		
NESTUCCA VALLEY SCHOOL DISTRICT 101			✓			2
NORTH BEND SCHOOL DISTRICT 13						
NORTH CENTRAL ESD	✓	✓		1	2	2
NORTH DOUGLAS SCHOOL DISTRICT 22						
NORTH MARION SCHOOL DISTRICT 15						
NORTH POWDER SCHOOL DISTRICT 8J						
NORTH SANTIAM SCHOOL DISTRICT 29J						
NORTH WASCO COUNTY SCHOOL DISTRICT 21						
NORTHWEST REGIONAL ESD			✓			
NYSSA SCHOOL DISTRICT 26						
OAKLAND SCHOOL DISTRICT 1						
OREGON CITY SCHOOL DISTRICT 62						
OREGON TRAIL SCHOOL DISTRICT 46						
PENDLETON SCHOOL DISTRICT 16						
PERRYDALE SCHOOL DISTRICT 21						
PHILOMATH SCHOOL DISTRICT 17J				4		
PHOENIX-TALENT SCHOOL DISTRICT 4						
PILOT ROCK SCHOOL DISTRICT 2	✓					
PINE EAGLE SCHOOL DISTRICT 61						
PINEHURST SCHOOL DISTRICT 94						

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Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
PORT ORFORD-LANGLOIS SCHOOL DISTRICT 2CJ						
PORTLAND PUBLIC SCHOOL DISTRICT 1J						
POWERS SCHOOL DISTRICT 31				2		1
PRAIRIE CITY SCHOOL DISTRICT 4						
RAINIER SCHOOL DISTRICT 13				1		1
REEDSPORT SCHOOL DISTRICT 105 (DOUGLAS CO)	✓			1	1	
REGION 18 ESD						
RIDDLE SCHOOL DISTRICT 70						
ROGUE RIVER SCHOOL DISTRICT 35						
ROSEBURG PUBLIC SCHOOL DISTRICT 4						
SALEM-KEIZER SCHOOL DISTRICT 24J						
SHERIDAN SCHOOL DISTRICT 48J				1		
SHERWOOD SCHOOL DISTRICT 88J						
SILVER FALLS SCHOOL DISTRICT 4J						
SIUSLAW SCHOOL DISTRICT 97J					1	
SOUTH COAST ESD						
SOUTH UMPQUA PUBLIC SCHOOL DISTRICT 19						
SOUTHERN OREGON ESD						
SPRAY SCHOOL DISTRICT 1				1		
SPRINGFIELD SCHOOL DISTRICT 19						
ST PAUL SCHOOL DISTRICT 45				3		3
STANFIELD SCHOOL DISTRICT 61		✓		2		
SUTHERLIN SCHOOL DISTRICT 130						
TIGARD-TUALATIN SCHOOL DISTRICT 23J						
TILLAMOOK CO SCHOOL DISTRICT 9						
TROY SCHOOL DISTRICT 54						
UKIAH SCHOOL DISTRICT 80						
UMATILLA CO SCHOOL DISTRICT 6		✓		1		1
UNION CO SCHOOL DISTRICT 11		✓	✓	1		
UNION CO SCHOOL DISTRICT 5			✓	2		
UNION HIGH SCHOOL DISTRICT 1J	✓	✓	✓	1		1
VALE SCHOOL DISTRICT 84						

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Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
VERNONIA SCHOOL DISTRICT 47J						
WALLOWA CO SCHOOL DISTRICT 12		✓				
WASCO CO SCHOOL DISTRICT 1				2		
WHEELER CO SCHOOL DISTRICT 21J				2		
WILLAMINA SCHOOL DISTRICT 30J						
WINSTON-DILLARD SCHOOL DISTRICT 116						
YAMHILL-CARLTON SCHOOL DISTRICT 1						
YONCALLA SCHOOL DISTRICT 32						
OTHER SPECIAL DISTRICTS						
ARNOLD IRRIGATION DISTRICT				2		
ASHLAND PARKS & REC COMMISSION						
ASSOCIATION OF OREGON COUNTIES						
BAKER CO LIBRARY DISTRICT						
BARNEY RESERVOIR JOINT COMMISSION						
BAY AREA HEALTH DISTRICT						
BEAVERTON URBAN REDEVELOPMENT AGENCY						
BEND METRO PARKS & REC						
BEND METROPOLITAN PLANNING COMMISSION						
BEND URBAN RENEWAL AGENCY						
BENTON CO LIBRARY SERVICE DISTRICT				2		
BENTON SWCD	✓					
BLUE MOUNTAIN HOSPITAL DISTRICT						
BOARDMAN PARKS & REC DISTRICT			✓	2		
BORING WATER DISTRICT		✓	✓	1		
BROOKS COMMUNITY SERVICE DISTRICT						
BURLINGTON WATER DISTRICT	✓	✓		2		
CANBY URBAN RENEWAL DISTRICT						
CENTRAL LINCOLN PUD						
CENTRAL OREGON INTERGOVERNMENTAL COUNCIL						

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Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
CENTRAL OREGON REGIONAL HOUSING AUTHORITY						
CEOJJC	✓					
CHARLESTON SANITARY DISTRICT						
CLACKAMAS 800 RADIO GROUP						
CLACKAMAS CO DEVELOPMENT AGENCY						
CLACKAMAS CO ENHANCED LAW ENFORCEMENT DISTRICT		✓		1		
CLACKAMAS CO EXTENSION AND 4-H SERVICES DISTRICT						
CLACKAMAS CO SERVICE DISTRICT 1						
CLACKAMAS CO SERVICE DISTRICT 5						
CLACKAMAS REGIONAL WATER SUPPLY COMMISSION						
CLACKAMAS RIVER WATER						
CLACKAMAS SWCD						
CLATSKANIE PUD						
CLATSOP CO 4H EXTENSION SERVICE DISTRICT						
CLATSOP CO ROAD DISTRICT # 1						
CLATSOP CO RURAL LAW ENFORCEMENT DISTRICT						
CLEAN WATER SERVICES OF WASHINGTON CO						
COLUMBIA CO DEVELOPMENT AGENCY						
COLUMBIA DRAINAGE VECTOR CONTROL DISTRICT				1		
COLUMBIA GATEWAY URBAN RENEWAL AGENCY						
COLUMBIA IMPROVEMENT DISTRICT						
COLUMBIA RIVER PUD						
COLUMBIA SWCD	✓			2		
COMMUNITY SERVICES CONSORTIUM	✓					
COOS BAY NORTH BEND WATER BOARD						
COOS CO 4H & EXTENSION SERVICE DISTRICT	✓					

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				Internal Control	Accounting Errors	Compliance
COOS CO AIRPORT DISTRICT						
COOS CO AREA TRANSIT SERVICE DISTRICT						
COOS CO LIBRARY SERVICE DISTRICT	✓					
COQUILLE URBAN RENEWAL AGENCY						
CORBETT WATER DISTRICT				1		
COVE ORCHARD SEWER SERVICE DISTRICT						
CURRY CO SWCD						
DALLAS URBAN RENEWAL AGENCY						
DESCHUTES RIM HEALTH CLINIC				2		
DESCHUTES VALLEY WATER DISTRICT				1		
DUNTHORPE RIVERDALE SERVICE DISTRICT	✓					
EAGLE POINT IRRIGATION DISTRICT				1		
EAST FORK IRRIGATION DISTRICT						
EAST MULTNOMAH SWCD		✓				
EAST SALEM SERVICE DISTRICT						
EASTERN OREGON HUMAN SERVICE CONSORTIUM	✓					
EASTERN OREGON TRADE AND EVENT CENTER AUTHORITY						
EMERALD PUD						
ESTACADA URBAN RENEWAL AGENCY	✓					
EUGENE URBAN RENEWAL AGENCY						
EUGENE WATER & ELECTRIC BOARD		✓		1		
FARGO INTERCHANGE SERVICE DISTRICT						
FERN RIDGE LIBRARY DISTRICT				2		
FLORENCE URBAN RENEWAL AGENCY						
FRONTIER DIGITAL NETWORK		✓		2		
FRONTIER REGIONAL 911 AGENCY		✓		2		
FRONTIER TELENET		✓		2		
GLENEDEN SANITARY DISTRICT						
GRAND PRAIRIE WATER CONTROL DISTRICT						
GRANT CO EXTENSION & 4-H SERVICE DISTRICT				1		

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				Internal Control	Accounting Errors	Compliance
GRANT CO TRANSPORTATION DISTRICT				1		
GRANT SWCD	✓					
GRANTS PASS IRRIGATION DISTRICT						
GREATER ST HELENS PARKS & REC DISTRICT						
GREEN SANITARY DISTRICT						
HARBOR SANITARY DISTRICT	✓					
HARNEY DISTRICT HOSPITAL				1	1	
HARRISBURG REDEVELOPMENT AGENCY						
HECETA WATER DISTRICT	✓					
HERMISTON IRRIGATION DISTRICT	✓			2		
HILLSBORO ECONOMIC DEVELOPMENT COUNCIL						
HILLSBORO FOREST GROVE BEAVERTON TIGARD TUALATIN VALLEY JOINT WATER COMMISSION						
HOME FORWARD						
HOOD RIVER CO 911 COMMUNICATIONS DISTRICT						
HOOD RIVER CO WINDMASTER SEWER DISTRICT						
HOOD RIVER CO WINDMASTER URBAN RENEWAL DISTRICT						
HOOD RIVER URBAN RENEWAL AGENCY						
HOUSING AUTHORITY OF CLACKAMAS CO						
HOUSING AUTHORITY OF JACKSON CO	✓					
HOUSING AUTHORITY OF MALHEUR CO						
HOUSING AUTHORITY OF SALEM						
HOUSING AUTHORITY OF WASHINGTON CO						
HOUSING AUTHORITY OF YAMHILL CO						
IRRIGON COMMUNITY PARKS & REC DISTRICT						
JACKSON CO VECTOR CONTROL DISTRICT		✓	✓	2	1	

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Appendix I – Timely Filed Reports

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				Internal Control	Accounting Errors	Compliance
JACKSON SWCD		✓	✓	2		
JEFFERSON CO EMERGENCY MEDICAL SERVICE						
JEFFERSON CO LIBRARY DISTRICT				2		
JOHN DAY/CANYON CITY PARKS & REC				2		1
JOSEPHINE CO 911 AGENCY						
JOSEPHINE COUNTY-CITY OF GRANTS PASS SOLID WASTE AGENCY						
KEIZER OREGON URBAN RENEWAL AGENCY						
KERNVILLE-GLENEDEN BEACH-LINCOLN BEACH WATER DISTRICT						
KLAMATH CO EMERGENCY COMMUNICATIONS DISTRICT						
KLAMATH DRAINAGE DISTRICT				1		
KLAMATH FALLS URBAN RENEWAL AGENCY						
KLAMATH IRRIGATION DISTRICT						
KLAMATH VECTOR CONTROL DISTRICT				1		
KWAPA						
LA GRANDE URBAN RENEWAL AGENCY						
LAKE CO LIBRARY DISTRICT				2		
LAKE GROVE WATER DISTRICT						
LAKE OSWEGO REDEVELOPMENT AGENCY						
LAKESIDE WATER DISTRICT				1		
LANE REGIONAL AIR POLLUTION AUTHORITY						
LANE TRANSIT DISTRICT						
LEBANON AQUATIC DISTRICT		✓		1		
LIBRARY DISTRICT OF CLACKAMAS CO						
LINCOLN CITY URBAN RENEWAL AGENCY						
LINN CO EMERGENCY TELEPHONE AGENCY						
LINN REGIONAL FUELING FACILITY						
LINN-BENTON HOUSING AUTHORITY						
LOWER UMPQUA HOSPITAL					1	

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				Internal Control	Accounting Errors	Compliance
MADRAS REDEVELOPMENT COMMISSION						
MALHEUR CO SWCD	✓			2		
MALHEUR MEMORIAL HEALTH CENTER						
MARION CO HOUSING AUTHORITY	✓					
MARION SWCD		✓				
MCMINNVILLE URBAN RENEWAL AGENCY						
MCMINNVILLE WATER & LIGHT DEPARTMENT						
MCNULTY WATER PUD	✓			2		
MEDFORD IRRIGATION DISTRICT						
MEDFORD WATER COMMISSION						
METRO						
METROPOLITAN AREA COMMUNICATIONS						
MID COUNTY CEMETERY MAINTENANCE DISTRICT		✓		2		
MID COUNTY SERVICE DISTRICT 14	✓					
MID-COLUMBIA COUNCIL OF GOVERNMENTS						
MID-VALLEY BEHAVIORAL CARE NETWORK						
MID-WILLAMETTE VALLEY CABLE REGULATORY COMMISSION						
MID-WILLAMETTE VALLEY COUNCIL OF GOVERNMENTS						
MILTON FREEWATER URBAN RENEWAL AGENCY		✓			1	
MINET						
MOLALLA URBAN RENEWAL AGENCY						
MONUMENT SWCD						
MORROW CO UNIFIED RECREATION DISTRICT						
MT HOOD CABLE REGULATORY COMMISSION						
MULINO WATER DISTRICT 1						

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				Internal Control	Accounting Errors	Compliance
MULTNOMAH CO DRAINAGE DISTRICT 1				1		
MULTNOMAH COUNTY LIBRARY DISTRICT	✓			1	1	
MWMC						
NEAH-KAH-NIE WATER DISTRICT						
NEHALEM BAY WASTEWATER AGENCY		✓		2		1
NETARTS OCEANSIDE SANITARY DISTRICT				2		
NETARTS WATER DISTRICT						
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						
NORTH MARION CO COMMUNICATIONS						
NORTH UNIT IRRIGATION DISTRICT						
NORTHEAST OREGON ECONOMIC DEVELOPMENT DISTRICT		✓	✓	1		
NORTHEAST WHEELER CO HEALTH DISTRICT		✓		2		
NORTHERN WASCO PUD						
NORTHWEST OREGON HOUSING AUTHORITY						
NORTHWEST SENIOR & DISABILITY SERVICES						
NORTHWEST URBAN RENEWAL AGENCY						
NYSSA ROAD ASSESSMENT DISTRICT 2	✓					
OAK LODGE SANITARY DISTRICT						
OAK LODGE WATER DISTRICT						
ONTARIO LIBRARY DISTRICT				2		
OREGON CITY URBAN RENEWAL COMMISSION						

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Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
OREGON SCHOOL BOARDS ASSOCIATION						
OREGON TRAIL LIBRARY DISTRICT		✓	✓	2		1
OWYHEE IRRIGATION DISTRICT						
PACIFIC CITY JOINT WATER-SANITARY AUTHORITY		✓		2		
PACIFIC COMMUNITIES HEALTH DISTRICT						
PALATINE HILL WATER DISTRICT						
PENDLETON DEVELOPMENT COMMISSION	✓					
PENINSULA DRAINAGE DISTRICT 2				1		
PHILOMATH URBAN RENEWAL AGENCY						
PIONEER MEMORIAL HOSPITAL DISTRICT						
PIONEER NURSING HOME HEALTH DISTRICT				4	1	
POLK CO EXTENSION SERVICE DIST						
PORT OF ARLINGTON				1		
PORT OF ASTORIA		✓		2		2
PORT OF BANDON		✓	✓			1
PORT OF BROOKINGS HARBOR	✓			1		
PORT OF GOLD BEACH						
PORT OF HOOD RIVER						
PORT OF MORROW						
PORT OF NEWPORT						
PORT OF PORTLAND						
PORT OF ST HELENS						
PORT OF THE DALLES						
PORT OF UMATILLA						
PORT OF UMPQUA						
PORTLAND DEVELOPMENT COMMISSION						
POWDER VALLEY WATER CONTROL DISTRICT						
QUALITYLIFE INTERGOVERNMENTAL AGENCY						
RAINBOW WATER DISTRICT						

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Appendix I – Timely Filed Reports

Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
RALEIGH WATER DISTRICT				1		
REDMOND AREA PARK & RECREATION DISTRICT						
REDMOND URBAN RENEWAL AGENCY						
RIDGEVIEW IRRIGATION DISTRICT						
RIVER ROAD PARKS & REC DISTRICT						
RIVER ROAD WATER DISTRICT				1		
RIVERGROVE WATER DISTRICT				1		
ROBERTS CREEK WATER DISTRICT						
ROCKWOOD WATER PUD						
ROCKWOOD-WEST GRESHAM URBAN RENEWAL AREA						
ROGUE RIVER VALLEY IRRIGATION DISTRICT				1		
ROGUE VALLEY TRANSPORTATION DISTRICT						
ROSEBURG URBAN RENEWAL AGENCY						
RURAL ROAD ASSESS DISTRICT 3	✓					
SALEM AREA MASS TRANSIT DISTRICT	✓					
SALEM URBAN RENEWAL AGENCY						
SANDY URBAN RENEWAL AGENCY						
SANTA CLARA WATER DISTRICT		✓	✓	2	1	
SEAL ROCK WATER DISTRICT	✓					
SEASIDE URBAN RENEWAL AGENCY						
SHERMAN CO HEALTH DISTRICT						
SHERMAN SWCD				1		
SHORELINE SANITARY DISTRICT						
SILVER FALLS LIBRARY DISTRICT		✓	✓	1		
SISTERS PARK & RECREATION DISTRICT	✓					
SIUSLAW PUBLIC LIBRARY DISTRICT				2		
SORC (aka Emergency Communications of Southern Oregon)	✓	✓		2		
SOUTH CENTRAL OREGON ECONOMIC DEVELOPMENT DISTRICT	✓					
SOUTH COUNTY HEALTH DISTRICT						
SOUTH FORK WATER BOARD						
SOUTH GILLIAM HEALTH DISTRICT		✓	✓	2		2

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**Material weaknesses or significant deficiencies reported in management letter or Government Auditing Standards report, and filed with the Secretary as required by Minimum Standards (OAR 162-010-0230, ORS 297)

Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
SOUTH SUBURBAN SANITARY DISTRICT				1		
SOUTHWEST LINCOLN COUNTY WATER DISTRICT	✓			1		2
SPRINGFIELD UTILITY BOARD						
STANFIELD IRRIGATION DISTRICT				3		
SUBURBAN EAST SALEM WATER				1		
SUNRISE WATER AUTHORITY						
SUNSET EMPIRE PARKS & REC						
SURFACE WATER MANAGEMENT AGENCY OF CLACKAMAS						
SUTHERLIN WATER CONTROL DISTRICT						
SWALLEY IRRIGATION DISTRICT						
TALENT IRRIGATION DISTRICT						
TALENT URBAN RENEWAL AGENCY						
TIGARD URBAN RENEWAL AGENCY	✓					
TILLAMOOK LIGHTWAVE INTERGOVERNMENTAL AGENCY						
TILLAMOOK PUD						
TILLAMOOK SWCD						
TILLAMOOK URBAN RENEWAL AGENCY				1		
TRAINING & EMPLOYMENT CONSORTIUM						
TRI CITY SERVICE DISTRICT						
TRI CITY WATER AND SANITARY AUTHORITY	✓					
TRI-MET						
TUALATIN DEVELOPMENT COMMISSION						
TUALATIN HILLS PARKS & REC	✓					
TUALATIN SWCD						
TUALATIN VALLEY WATER DISTRICT						
TUMALO IRRIGATION DISTRICT	✓					
TWIN ROCKS SANITARY DISTRICT				2		
UMATILLA CO SPECIAL LIBRARY DISTRICT		✓	✓			

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Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
UMATILLA MORROW RADIO & DATA DISTRICT	✓					
UNION SWCD						
VALE OREGON IRRIGATION DISTRICT						
VENETA URBAN RENEWAL AGENCY	✓					
WALLOWA LAKE CO SERVICE DISTRICT						
WALLOWA SWCD						
WASCO CO SWCD	✓					
WASHINGTON CO CONSOLIDATED COMMUNICATIONS AGENCY						
WASHINGTON CO ENHANCED SHERIFF PATROL DISTRICT						
WASHINGTON CO SERVICE DISTRICT FOR LIGHTING 1						
WASHINGTON CO URBAN ROAD MAINTENANCE DISTRICT						
WEDDERBURN SANITARY DISTRICT				2		
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						
WESTPORT SEWER SERVICE DISTRICT - CLATSOP CO						
WHEELER SWCD		✓	✓	1		
WHITE CITY ENHANCED LAW ENFORCEMENT DISTRICT						
WILSONVILLE URBAN RENEWAL AGENCY						
WINCHESTER BAY SANITARY DISTRICT						
WINSTON DILLARD WATER DISTRICT						
WINSTON URBAN RENEWAL AGENCY	✓					
WOODBURN URBAN RENEWAL AGENCY						
YAMHILL CO EXTENSION SERVICE DISTRICT						

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**Material weaknesses or significant deficiencies reported in management letter or Government Auditing Standards report, and filed with the Secretary as required by Minimum Standards (OAR 162-010-0230, ORS 297)

Municipal Corporation Name	Approved Extension	Required Letters Filed **	Plan of Action Submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
YAMHILL COMMUNICATIONS AGENCY						
YAMHILL SWCD						

Total: 800

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**Material weaknesses or significant deficiencies reported in management letter or Government Auditing Standards report, and filed with the Secretary as required by Minimum Standards (OAR 162-010-0230, ORS 297)

Appendix II – Reports Filed Late

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
COUNTIES						
CROOK CO	✓					
CURRY CO	✓	✓	✓	1		
DESCHUTES CO					1	
JOSEPHINE CO						
KLAMATH CO	✓		✓			
LINCOLN CO						
MORROW CO	✓					
POLK CO						
TILLAMOOK CO				1		
WASCO CO	✓	✓		5	1	
CITIES						
ASTORIA						2
ATHENA						
BANDON		✓				
BROOKINGS						
BURNS	✓	✓		1		
CANYONVILLE						
CARLTON	✓	✓		4		
CENTRAL POINT						
CLATSKANIE						
COBURG		✓		8	2	
COLUMBIA CITY						
COOS BAY						
COTTAGE GROVE	✓			2		
DONALD	✓					
DRAIN						

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**Material weaknesses or significant deficiencies reported in management letter or Government Auditing Standards report, and filed with the Secretary as required by Minimum Standards (OAR 162-010-0230, ORS 297)

Appendix II – Reports Filed Late

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
EAGLE POINT						
FOREST GROVE	✓					
GLADSTONE	✓					
GOLD BEACH						
JACKSONVILLE	✓					
LAFAYETTE						
LAKEVIEW	✓			1		
LOWELL	✓	✓	✓	3	4	1
MALIN						
MAYWOOD PARK	✓	✓		3		1
MEDFORD	✓					
METOLIUS	✓					
MOLALLA						
MOSIER				2		1
MYRTLE POINT	✓					
NEWBERG	✓	✓	✓	3		
NEWPORT	✓					
NORTH BEND						
RAINIER	✓	✓		1		2
ROGUE RIVER						
SEASIDE						
SILVERTON	✓					
SISTERS				1		
SODAVILLE	✓	✓	✓	4	1	1
ST PAUL	✓					
SUTHERLIN						
SWEET HOME	✓					
TILLAMOOK						
TROUTDALE						
UKIAH		✓		1	1	
VENETA	✓					
VERNONIA						

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**Material weaknesses or significant deficiencies reported in management letter or Government Auditing Standards report, and filed with the Secretary as required by Minimum Standards (OAR 162-010-0230, ORS 297)

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
CHARTER SCHOOLS						
ACADEMY FOR CHARACTER EDUCATION						
ACE ACADEMY				1		
ARCO IRIS SPANISH IMMERSION CHARTER SCHOOL						
ARLINGTON SCHOOL DISTRICT 3		✓		2		
ARMADILLO TECHNICAL INSTITUTE						
BETHANY CHARTER SCHOOL						
BURNT RIVER SCHOOL DISTRICT 30J						
CORBETT CHARTER SCHOOL						
HOPE CHINESE CHARTER SCHOOL						
KNOVA LEARNING				3		
LE MONDE FRENCH IMMERSION PUBLIC CHARTER SCHOOL				2		
LEWIS AND CLARK MONTESSORI PUBLIC CHARTER SCHOOL				2		
LIGHTHOUSE SCHOOL, THE						
MADRONE TRAIL CHARTER SCHOOL						
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY - GRESHAM				1		
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY - ST HELENS				1		
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY-DAVID DOUGLAS				1		
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY-GENERAL SERVICES						
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY-PORTLAND				1		
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY-REYNOLDS				1		

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**Material weaknesses or significant deficiencies reported in management letter or Government Auditing Standards report, and filed with the Secretary as required by Minimum Standards (OAR 162-010-0230, ORS 297)

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY-WOODBURN				1		
MILWAUKIE ACADEMY OF THE ARTS						
OPTIMUM LEARNING ENVIRONMENT CHARTER SCHOOL						
OREGON CONNECTIONS ACADEMY						
PORTLAND VILLAGE SCHOOL						
REALMS	✓					
RENAISSANCE PUBLIC ACADEMY						
SAGE COMMUNITY SCHOOL	✓					
SOUTH COLUMBIA FAMILY SCHOOL				2		
SUNNY WOLF CHARTER SCHOOL	✓					
SWEET HOME CHARTER SCHOOL				1		
THE COMMUNITY ROOTS SCHOOL						
THE IVY SCHOOL				2		
VALLEY INQUIRY CHARTER SCHOOL						
COMMUNITY COLLEGES						
BLUE MOUNTAIN COMMUNITY COLLEGE	✓					
CHEMEKETA COMMUNITY COLLEGE						
CLATSOP COMMUNITY COLLEGE						
KLAMATH COMMUNITY COLLEGE		✓		1		
LANE COMMUNITY COLLEGE						
OREGON COAST COMMUNITY COLLEGE	✓	✓	✓	1		1
TILLAMOOK BAY COMMUNITY COLLEGE						
UMPQUA COMMUNITY COLLEGE						
RURAL FIRE PROTECTION DISTRICTS						
AMITY RFPD				1		
AURORA RFPD						
CANNON BEACH RFPD				1		
CENTRAL OREGON COAST FIRE & RESCUE	✓					

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
CLATSKANIE RFPD				2		
COLTON RFPD				1		
COLUMBIA RIVER FIRE & RESCUE						
CRESCENT RFPD	✓					
EAST UMATILLA CO RFPD 7-412	✓					
ESTACADA RFPD						
HERMISTON FIRE & EMERGENCY SERVICES DISTRICT		✓	✓	1		
JEFFERSON CO RFPD 1						
KLAMATH CO RFPD 1						
MOHAWK VALLEY RFPD	✓			2		
MOLALLA RFPD						
MONROE RFPD	✓					
MULTNOMAH CO RFPD 10				1		
NESTUCCA RFPD						
NETARTS OCEANSIDE RFPD	✓			1		
NEW CARLTON FIRE DISTRICT						
NORTH LINCOLN FIRE & RESCUE # 1						
REDMOND FIRE AND RESCUE						
SHERIDAN RFPD				1		
SIUSLAW VALLEY FIRE & RESCUE	✓					
TILLAMOOK RFPD				1		
WEST SIDE RFPD				1		
WY'EAST RFPD						
YACHATS RFPD	✓					
YAMHILL RFPD				1		
SCHOOL DISTRICTS						
ADMINISTRATIVE SCHOOL DISTRICT NO. 10 SEASIDE						
ASHLAND SCHOOL DISTRICT 5						
ASTORIA SCHOOL DISTRICT 1-C	✓	✓		2	1	
BETHEL SCHOOL DISTRICT 52						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
BROOKINGS HARBOR SCHOOL DISTRICT 17C						
CASCADE SCHOOL DISTRICT 5				3		
CENTENNIAL SCHOOL DISTRICT 28J						
CENTRAL LINN SCHOOL DISTRICT 552C						
CENTRAL SCHOOL DISTRICT 13J			✓	2		
CORBETT SCHOOL DISTRICT 39						
CRESWELL SCHOOL DISTRICT 40						
CULVER SCHOOL DISTRICT						
DALLAS SCHOOL DISTRICT 2						
DAYTON SCHOOL DISTRICT 8				2		
DOUGLAS CO ESD						
FOREST GROVE SCHOOL DISTRICT						
GRANTS PASS SCHOOL DISTRICT 7						
GREATER ALBANY PUBLIC SCHOOL DISTRICT 8J				1		
HARNEY CO SCHOOL DISTRICT 13						
HARRISBURG SCHOOL DISTRICT NO. 7				1		
HILLSBORO SCHOOL DISTRICT 1J			✓			
HOOD RIVER CO SCHOOL DISTRICT						
JEFFERSON CO SCHOOL DISTRICT 8				2		
JEFFERSON SCHOOL DISTRICT 14J						
KNAPPA SCHOOL DISTRICT				2		
LAKE OSWEGO SCHOOL DISTRICT						
LANE ESD						
LINCOLN CO SCHOOL DISTRICT						
LINN-BENTON-LINCOLN ESD						
MAPLETON SCHOOL DISTRICT 32						
MARCOLA SCHOOL DISTRICT 79J						
MILTON-FREEWATER UNIFIED SCHOOL DISTRICT 7						
MOLALLA RIVER SCHOOL DISTRICT #35		✓				
NEWBERG SCHOOL DISTRICT 29J						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
NORTH CLACKAMAS SCHOOL DISTRICT 12						
OAKRIDGE SCHOOL DISTRICT 76						
ONTARIO SCHOOL DISTRICT 8C						
PARKROSE SCHOOL DISTRICT 3						
PLEASANT HILL SCHOOL DISTRICT 1						
REDMOND SCHOOL DISTRICT 2J						
REYNOLDS SCHOOL DISTRICT 7						
RIVERDALE SCHOOL DISTRICT 51J				1		
SANTIAM CANYON SCHOOL DISTRICT 129J						
SCAPPOOSE SCHOOL DISTRICT						
SCIO SCHOOL DISTRICT 95C		✓		2		
SHERMAN CO SCHOOL DISTRICT				1		
SISTERS SCHOOL DISTRICT 6	✓					
SOUTH LANE SCHOOL DISTRICT 45J3						
ST HELENS SCHOOL DISTRICT 502						
SWEET HOME SCHOOL DISTRICT NO. 55						
WARRENTON-HAMMOND SCHOOL DISTRICT 30						
WEST LINN - WILSONVILLE SCHOOL DISTRICT 3J						
WILLAMETTE ESD						
WOODBURN SCHOOL DISTRICT 103						
OTHER SPECIAL DISTRICTS						
ARCH CAPE SANITARY DISTRICT				1		
ASTORIA DEVELOPMENT COMMISSION						
BASIN TRANSIT SERVICE						
BLACK BUTTE RANCH COUNTY SERVICE DISTRICT						
BROOKINGS URBAN RENEWAL AGENCY						
BUELL RED PRAIRIE WATER DISTRICT				1		
CARLTON URBAN RENEWAL AGENCY	✓					

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
CENTRAL ALBANY REVITALIZATION AREA						
CENTRAL OREGON IRRIGATION DISTRICT	✓					
CENTRAL OREGON LAW ENFORCEMENT SERVICES						
CHEHALEM PARKS & REC DISTRICT		✓		1		
CHENOWITH WATER PUD						
CHETCO COMMUNITY LIBRARY DISTRICT	✓					
CIS						
CLACKAMAS CO VECTOR CONTROL						
CLATSOP CARE CENTER HEALTH DISTRICT						
CLATSOP CO HOUSING AUTHORITY						
COBURG URBAN RENEWAL AGENCY				2		
COLTON WATER DISTRICT				1		
COLUMBIA 911 COMMUNICATIONS DISTRICT						
COLUMBIA CO 4H & EXTENSION SERVICE DISTRICT						
COOS BAY URBAN RENEWAL AGENCY						
COQUILLE VALLEY HOSPITAL DISTRICT				3		
COUNTYWIDE LAW ENFORCEMENT DISTRICT						
CREST						
CROOK CO PARKS & REC DISTRICT	✓					
CRYSTAL SPRINGS WATER DISTRICT						
CURRY CO PUBLIC TRANSIT SERVICE DISTRICT	✓					
CURRY GENERAL HOSPITAL	✓			1	1	
DESCHUTES CO 911 COMMUNICATIONS SERVICE DISTRICT						
DESCHUTES CO EXTENSION & 4H SERVICE DISTRICT						
DESCHUTES PUBLIC LIBRARY						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
ECONOMIC DEVELOPMENT COUNCIL OF TILLAMOOK CO						
FARMERS IRRIGATION DISTRICT						
GLADSTONE URBAN RENEWAL AGENCY	✓					
GLENWOOD WATER DISTRICT				1		
GOVERNMENT CAMP SANITARY DISTRICT						
HARNEY SWCD	✓					
HECETA WATER PEOPLE'S UTILITY DISTRICT						
HIGH DESERT PARKS & REC	✓					
HOOD RIVER COUNTY LIBRARY DISTRICT						
HOOD RIVER VALLEY PARKS & REC						
HORSEFLY IRRIGATION DISTRICT						
HOUSING & COMM SERVICES AGENCY OF LANE CO						
HOUSING AUTHORITY OF DOUGLAS CO						
HOUSING AUTHORITY OF LINCOLN CO						
HOUSING AUTHORITY OF UMATILLA CO						
ICE FOUNTAIN WATER DISTRICT				1		
INDEPENDENCE URBAN RENEWAL AGENCY						
JACKSON CO LIBRARY DISTRICT						
JACKSONVILLE URBAN RENEWAL AGENCY	✓					
JEFFERSON CO SWCD	✓					
JOB COUNCIL, THE	✓					
JOSEPHINE HOUSING & COMMUNITY DEVELOPMENT COUNCIL						
JUNCTION CITY WATER CONTROL DISTRICT						
KLAMATH BASIN IMPROVEMENT DISTRICT						
KLAMATH CO DRAIN SERVICE DISTRICT	✓					
KLAMATH CO LIBRARY SERVICE DISTRICT	✓					

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
KLAMATH HOUSING AUTHORITY						
LAKE DISTRICT HOSPITAL				1	1	
LAKE GROVE PARK DISTRICT						
LANE COUNCIL OF GOVERNMENTS						
LANE LIBRARY DISTRICT				1		
LANE WORKFORCE PARTNERSHIP						
LEAGUE OF OREGON CITIES						
LINCOLN CO TRANSPORTATION DISTRICT						
LINCOLN COUNTY ANIMAL SERVICE DISTRICT						
LINCOLN COUNTY SOLID WASTE DISPOSAL SERVICE DISTRICT						
LOCAL GOVERNMENT PERSONNEL INSTITUTE						
LUSTED WATER DISTRICT				1		
LYONS-MEHAMA WATER DISTRICT	✓					
MADRAS AQUATIC CENTER	✓					1
MEDFORD URBAN RENEWAL AGENCY	✓					
MID-COLUMBIA & COLUMBIA GORGE CONSORTIUM						
MID-COLUMBIA CENTER FOR LIVING	✓					
MID-COLUMBIA ECONOMIC DEVELOPMENT						
MIDDLE FORK IRRIGATION DISTRICT						
MILES CROSSING SANITARY SEWER DISTRICT						
MONMOUTH URBAN RENEWAL DISTRICT						
MOUNTAIN VIEW HOSPITAL DISTRICT						
NESKOWIN REGIONAL SANITARY AUTHORITY				1		
NESKOWIN REGIONAL WATER DISTRICT				1		
NEWPORT URBAN RENEWAL AGENCY	✓					
NORCOR				1		

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
NORTH BEND CITY HOUSING AUTHORITY						
NORTH BEND URBAN RENEWAL AGENCY						
NORTH CENTRAL PUBLIC HEALTH DISTRICT				1		
NORTHEAST OREGON HOUSING AUTHORITY						
NORTHERN WASCO PARKS & RECREATION DISTRICT				2		
NORTHWEST INTERGOVERNMENTAL ENERGY SUPPLY						
OCEANSIDE WATER DISTRICT		✓		2	1	
OCHOCO IRRIGATION DISTRICT	✓					
OREGON CASCADES WEST COUNCIL OF GOVERNMENTS	✓					
OREGON COMMUNITY COLLEGE ASSOCIATION						
OREGON WATER WONDERLAND UNIT II SANITARY DISTRICT						
PLEASANT HOME WATER DISTRICT				1		
POLK SWCD	✓			1		
PORT OF CASCADE LOCKS				1		
PORT OF GARIBALDI						
PORT OF PORT ORFORD				2		
PORT OF SIUSLAW						
PORT OF TILLAMOOK BAY	✓			1		
PORT OF TOLEDO	✓					
ROGUE VALLEY COUNCIL OF GOVERNMENTS						
ROGUE VALLEY SEWER SERVICES						
ROSEBURG URBAN SANITARY AUTHORITY						
RURAL LAW ENFORCEMENT DISTRICT						
SANTIAM WATER CONTROL DISTRICT						
SCAPPOOSE PUBLIC LIBRARY DISTRICT						
SHASTA VIEW IRRIGATION DISTRICT	✓					

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
SHERWOOD URBAN RENEWAL AGENCY		✓			6	
SILVERTON URBAN RENEWAL AGENCY	✓					
SISTERS URBAN RENEWAL AGENCY						
SOLID WASTE DISPOSAL SERVICE DISTRICT						
SOUTH CLACKAMAS TRANSPORTATION DISTRICT	✓					
SOUTHERN COOS HEALTH DISTRICT				2		
SPRINGFIELD ECONOMIC DEVELOPMENT AGENCY						
SUNRIVER LIBRARY CO SERVICE DISTRICT						
SUNRIVER SERVICE DISTRICT						
SUNSET EMPIRE TRANSPORTATION DISTRICT				1		
SWEET HOME CEMETERY MAINTENANCE DISTRICT						
THE DALLES IRRIGATION DISTRICT						
THREE SISTERS IRRIGATION DISTRICT	✓					
TIGARD-TUALATIN AQUATIC DISTRICT		✓		2		
TILLAMOOK CO 4H & EXTENSION SERVICE DISTRICT						
TILLAMOOK CO EMERGENCY COMMUNICATIONS DISTRICT						
TILLAMOOK CO TRANSPORTATION DISTRICT		✓		2		
TUALATIN VALLEY IRRIGATION DISTRICT				2		
VALLEY VIEW WATER DISTRICT				2		
WALLOWA CO HEALTH CARE DISTRICT						
WARMSPRINGS IRRIGATION DISTRICT						
WARRENTON URBAN RENEWAL AGENCY	✓					
WASCO CO LIBRARY SERVICE DISTRICT	✓					
WEBCO						
WESTERN LANE AMBULANCE DISTRICT	✓					
WESTLAND IRRIGATION DISTRICT	✓			2		

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Appendix II – Reports Filed Late

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action submitted*	Material or Significant Findings Reported		
				Internal Control	Accounting Errors	Compliance
WILLAMALANE PARKS & REC DISTRICT	✓			2		
YOUNGS RIVER LEWIS & CLARK WATER						

Total: 320

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**Material weaknesses or significant deficiencies reported in management letter or Government Auditing Standards report, and filed with the Secretary as required by Minimum Standards (OAR 162-010-0230, ORS 297)

Appendix III – Reports Not Filed as of December 31, 2016

Municipal Corporation Name	Approved Extension	Comments
CITIES		
ADAIR VILLAGE		
CAVE JUNCTION	✓	
CHILOQUIN		
GASTON		
MERRILL	✓	
WILLAMINA	✓	Is in compliance as of 2/13/17
CHARTER SCHOOLS		
JANE GOODALL ENVIRONMENTAL MIDDLE SCHOOL		
RURAL FIRE PROTECTION DISTRICTS		
ALBANY RFPD	✓	Is in compliance as of 2/6/17
HOODLAND RFPD		
LAKE CHINOOK FIRE & RESCUE PROTECTION DISTRICT		
SALEM SUBURBAN RFPD		
WILLAKENZIE RFPD		
ZUMWALT RFPD		
OTHER SPECIAL DISTRICTS		
BANDON URBAN RENEWAL AGENCY		
COOS CURRY HOUSING AUTHORITY		
DOUGLAS SWCD	✓	
FAIRVIEW WATER DISTRICT		Filed extension request as of 2/6/17; extension deadline is 3/15/17
HARBOR WATER PUD		
HOOD RIVER CO TRANSPORTATION		
NEHALEM BAY HEALTH DISTRICT	✓	
ODELL SANITARY DISTRICT		
OREGON INTERNATIONAL PORT OF COOS BAY		
URBAN RENEWAL AGENCY OF THE CITY OF PHOENIX		
WASCO CO 4-H EXTENSION SERVICE DISTRICT	✓	

About the Secretary of State Audits Division

The Oregon Constitution provides that the Secretary of State shall be, by virtue of his office, Auditor of Public Accounts. The Audits Division exists to carry out 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 is authorized to audit all state officers, agencies, boards, and commissions and oversees audits and financial reporting for local governments.

Audit Team

Mary Wenger, CPA, Interim Director

Philip L. Hopkins, CPA, Audit Manager

Amy Dale, CPA, Audit Manager

Tracey Gates, CPA, Senior Auditor

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

website: sos.oregon.gov/audits

phone: 503-986-2255

mail: Oregon Audits Division
255 Capitol Street NE, Suite 500
Salem, Oregon 97310