

Fiscal Year 2023

Oregon Municipal Corporations: Summary of Financial Reporting

February 2025

Report 2025-08



Oregon Secretary of State
Audits Division

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 set 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; all are subject to annual reporting requirements, but not all are subject to an audit. The type of reporting required depends on the municipality and its expenditures. All counties, school districts, and public charter schools, as well as municipalities with total annual expenditures of more than \$500,000, are required to have their financial statements audited each year.² Most municipalities operate on a July 1 to June 30 fiscal year. Audits are performed by local Certified Public Accountant firms and reports are to be filed with the Secretary of State by December 31 — six months after the end 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 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.³ Financial reports filed with the Secretary of State are posted on the Secretary of State’s website.⁴

Fiscal Year 2023

Of the 1,840 municipal corporations in Oregon, 1,197 were expected to file audit reports with the Secretary of State for fiscal year 2023. However, 106 (9%) of those audits are more than a year late in their filing and were still not filed as of December 31, 2024; of those, four filed the wrong report. The number of non-filers has continued increasing since 2017 when only 19 entities remained delinquent after one year.

¹ Oregon Revised Statutes 297.405-.555 and 297.990

² The Oregon Legislature passed House Bill 2110 during the 2023 legislative session and amended Municipal Audit Law. Amendments are effective for fiscal years ending on or after January 1, 2024, to increase reporting thresholds and replace review reports with agreed-upon procedures. For more information, visit our website at sos.oregon.gov/HB2110.

³ 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.

⁴ The municipal audit search page can be found online at sos.oregon.gov.

Figure 1: Fiscal year 2023 financial reports by type of municipal corporation

	Audit	Review	In-Lieu	Total
Counties	36			36
Community Colleges	17			17
School Districts & ESDs	208			208
Charter Schools	112			112
Cities	218	13	10	241
Fire Districts	123	53	85	261
Other Special Districts	483	112	370	965
Grand Total	1,197	178	465	1,840

Municipalities and firms are still experiencing the lingering effects of the COVID-19 pandemic — specifically, decreased staffing from the "Great Resignation."⁵ Despite recruitment efforts, staffing remained one of the most commonly cited reasons for filing late audit reports. Audit firm mergers, retirements, and some firms exiting the government auditing space have also contributed to the highest number of late filings, including municipalities not being able to engage a firm timely. For many municipalities, COVID-19 resulted in delinquencies from which they have yet to catch up.

Delinquent filers have increased dramatically

Fiscal year 2023 saw the highest number of non-filers since 2017, when this audit summary report was first published. At that time, only 19 entities remained delinquent after one year. For fiscal year 2023, that number was 106.

Report Filing Extensions

Municipal Audit Law permits a municipality to request additional time to file its annual audit report for good cause or due to extraordinary circumstances. The request must be in writing and submitted to the Secretary of State 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.

There were fewer requests for extension in fiscal year 2023 compared to the prior three years, although still higher than the number received prior to the COVID-19 pandemic. We received requests from 308 municipal corporations, one of every four filers. This represents a significant increase since 2015 when one in seven filers, or 15%, requested an extension.

⁵ The term "Great Resignation" was coined by University College London's School of Management professor Anthony Klotz and describes an ongoing economic trend in which record numbers of employees have voluntarily resigned from their jobs, beginning in early 2021.

The reasons cited for extensions vary. Reasons may include delays from unexpected vacancies of key staff at both entities and firms, implementation of new pronouncements from the Governmental Accounting Standards Board, changes to federal reporting requirements and increases in funding, and switching auditor or firm. Some requests were made as entities filed reports late for fiscal year 2022 and were unable to catch up and file their 2023 report by the deadline.

Requests for extension are typically not approved when a request does not demonstrate good cause as required, when the request is related to a report in lieu of audit, or when a municipality has routinely filed late reports.

The percentage of extension requests approved for the 2023 filing year was 82% and is on par with the average of the prior five years.

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 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 municipal 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.

Summary Report

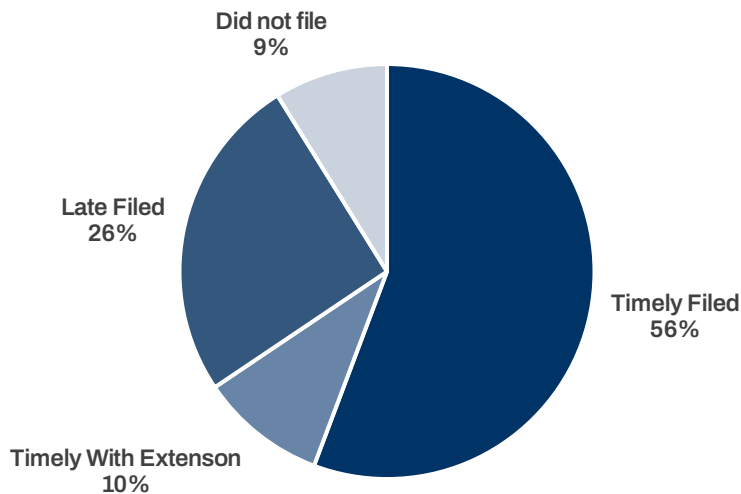
The requirements in Municipal Audit Law are intended for municipal corporations to be financially accountable to the public. There are many stakeholders involved in the municipal audit process. Government officials understand the annual reporting requirements; independent accountants provide timely audit 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 submitted an audit report to the Secretary of State for the fiscal year ended June 30, 2023.

Audit Report Filings

Of the 1,840 municipal corporations actively registered in Oregon, 1,197 were expected to file an audit with the Secretary of State. As shown in Figure 2, 66% of these municipalities filed their audit reports on time or within their approved extension deadline. Of the 253 that requested and received extensions, 118 filed their report within the extended deadline. As of December 31, 2024, 106 municipalities had not filed a fiscal year 2023 audit report; these municipalities included two counties, 39 cities, three school districts and education service districts (ESDs), five charter schools, 15 fire districts, and 42 special districts.

Figure 2: Filing status of fiscal year 2023 audit reports



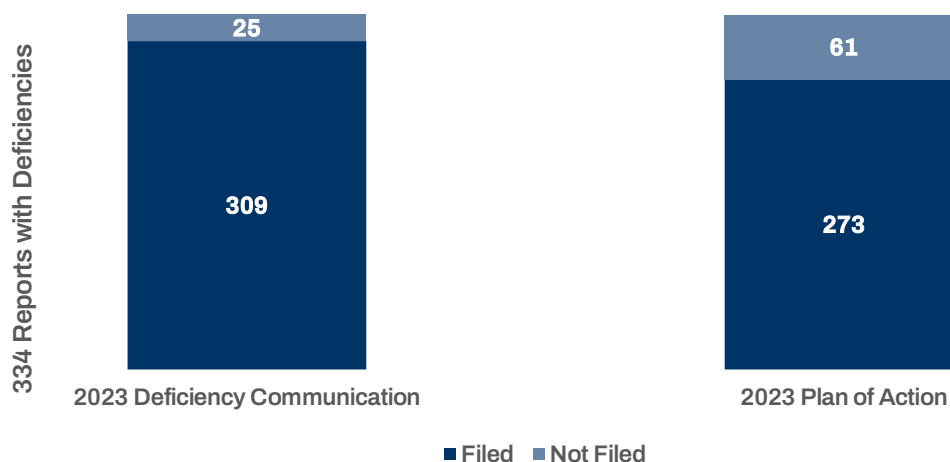
Audit Report Deficiencies

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 1,091 municipal audit reports filed for fiscal year 2023, 334 (31%) reported one or more audit deficiencies. A total of 639 deficiencies were reported overall, with the majority related to weaknesses in internal control. Of the municipalities with deficiencies reported, 82% filed a plan of action and 93% filed deficiency communications with the Secretary of State as required. The rate of compliance for filing the required plan of action increased this year from the prior high of 79% received in 2019.

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 334 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 remain the most prevalent deficiencies reported.

Accounting Errors and Misstatements

Auditors reported one or more significant deficiencies or material weaknesses related to accounting errors and misstatements for 128 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. Inaccurate reporting makes financial statements less effective for decision making.

Compliance with Laws, Rules, and Regulations

Auditors reported one or more instances of significant noncompliance with laws, rules, regulations, or grantor requirements for 48 municipal corporations. Ad valorem taxes, such as property 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 noncompliance 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.

Conclusion

This summary report fulfills the legislative requirements of Oregon's Municipal Audit Law and presents a summary of financial reporting activity as of December 31, 2024. We appreciate the ongoing partnership with 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 weaknesses 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 material weaknesses and significant deficiencies 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, 2024.

Appendix A: Timely Filed Reports

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Noncompliance
COUNTIES						
CLACKAMAS CO	✓		✓	1		
CLATSOP CO		✓	✓	1	1	
DESCHUTES CO						
DOUGLAS CO						
GRANT CO	✓	✓	✓	5		2
HARNEY CO						
HOOD RIVER CO		✓	✓	1	1	
JACKSON CO						
JOSEPHINE CO		✓	✓	1		
KLAMATH CO	✓	✓	✓	1	1	
LANE CO						
LINN CO						
MALHEUR CO						
MARION CO	✓					
MULTNOMAH CO						
POLK CO	✓					
SHERMAN CO		✓	✓	1		
TILLAMOOK CO		✓	✓	1	1	
UNION CO		✓	✓	1		
WASHINGTON CO	✓		✓	2	1	
WHEELER CO		✓	✓	2		
YAMHILL CO	✓	✓	✓	1	1	
COMMUNITY COLLEGES						
CENTRAL OREGON COMMUNITY COLLEGE						
CHEMEKETA COMMUNITY COLLEGE						
CLACKAMAS COMMUNITY COLLEGE						
CLATSOP COMMUNITY COLLEGE						
KLAMATH COMMUNITY COLLEGE						
LANE COMMUNITY COLLEGE	✓					
LINN-BENTON COMMUNITY COLLEGE						
MOUNT HOOD COMMUNITY COLLEGE		✓	✓	1	1	
OREGON COAST COMMUNITY COLLEGE	✓	✓		2		
PORTLAND COMMUNITY COLLEGE						
ROGUE COMMUNITY COLLEGE						
SOUTHWESTERN OREGON COMMUNITY COLLEGE DISTRICT						
TILLAMOOK BAY COMMUNITY COLLEGE	✓	✓	✓	1		

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

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

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Noncompliance
TREASURE VALLEY COMMUNITY COLLEGE						
UMPQUA COMMUNITY COLLEGE						
SCHOOL DISTRICTS & 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						
CLACKAMAS CO SCHOOL DISTRICT 108		✓	✓	2		
CLACKAMAS CO SCHOOL DISTRICT 12						
CLACKAMAS CO SCHOOL DISTRICT 46						
CLACKAMAS CO SCHOOL DISTRICT 53						
CLACKAMAS CO SCHOOL DISTRICT 62						
CLACKAMAS ESD						
CLATSOP CO SCHOOL DISTRICT 8		✓	✓	2		
COLUMBIA CO SCHOOL DISTRICT 13		✓	✓	2	1	
COLUMBIA CO SCHOOL DISTRICT 1J		✓	✓	2	2	
COLUMBIA CO SCHOOL DISTRICT 47J		✓	✓	1		
COLUMBIA CO SCHOOL DISTRICT 502						
COLUMBIA CO SCHOOL DISTRICT 6J						
COLUMBIA GORGE ESD						
COOS CO SCHOOL DISTRICT 13						
COOS CO SCHOOL DISTRICT 41		✓	✓	2		
COOS CO SCHOOL DISTRICT 54C		✓	✓	4		
COOS CO SCHOOL DISTRICT 8		✓	✓	3	1	1
COOS CO SCHOOL DISTRICT 9	✓	✓	✓	1	1	
CROOK CO SCHOOL DISTRICT						
CURRY CO SCHOOL DISTRICT 1						
CURRY CO SCHOOL DISTRICT 2CJ						
DESCHUTES CO SCHOOL DISTRICT 1						
DESCHUTES CO SCHOOL DISTRICT 2J						
DOUGLAS CO ESD	✓					
DOUGLAS CO SCHOOL DISTRICT 130						
DOUGLAS CO SCHOOL DISTRICT 15						
DOUGLAS CO SCHOOL DISTRICT 19						
DOUGLAS CO SCHOOL DISTRICT 34						
DOUGLAS CO SCHOOL DISTRICT 4						
DOUGLAS CO SCHOOL DISTRICT 77						
FOSSIL SCHOOL DISTRICT 21J		✓	✓	2		
GILLIAM CO SCHOOL DISTRICT 25J		✓	✓	1		1
GRANT CO ESD						

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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		
				Internal Control	Accounting Errors	Noncompliance
GRANT CO SCHOOL DISTRICT 16J						
GRANT CO SCHOOL DISTRICT 4						
GRANT CO SCHOOL DISTRICT 8						
HARNEY CO SCHOOL DISTRICT 10	✓		✓	1	1	
HARNEY CO SCHOOL DISTRICT 13	✓		✓	1	1	
HARNEY CO SCHOOL DISTRICT 16		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 28		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 3						
HARNEY CO SCHOOL DISTRICT 33		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 7		✓	✓	1		
HIGH DESERT ESD REGION 10						
HOOD RIVER CO SCHOOL DISTRICT		✓	✓	1		
IMBLER SCHOOL DISTRICT 11		✓	✓	1		
JACKSON CO SCHOOL DISTRICT 35						
JACKSON CO SCHOOL DISTRICT 4						
JACKSON CO SCHOOL DISTRICT 549C						
JACKSON CO SCHOOL DISTRICT 94						
JEFFERSON CO ESD						
JEFFERSON CO SCHOOL DISTRICT 4		✓	✓	1		
JEFFERSON CO SCHOOL DISTRICT 41		✓	✓	1		
JEFFERSON CO SCHOOL DISTRICT 509J						
JOSEPHINE CO SCHOOL DISTRICT 7		✓	✓	1	1	
JOSEPHINE CO/THREE RIVERS SCHOOL DISTRICT						
KLAMATH CO SCHOOL DISTRICT		✓	✓	2	2	
LAKE CO ESD						
LAKE CO SCHOOL DISTRICT 14						
LAKE CO SCHOOL DISTRICT 18						
LAKE CO SCHOOL DISTRICT 21						
LANE CO SCHOOL DISTRICT 1						
LANE CO SCHOOL DISTRICT 19						
LANE CO SCHOOL DISTRICT 40						
LANE CO SCHOOL DISTRICT 52						
LANE CO SCHOOL DISTRICT 71						
LANE CO SCHOOL DISTRICT 97J						
LINCOLN CO SCHOOL DISTRICT						
LINN CO SCHOOL DISTRICT 55						
LINN CO SCHOOL DISTRICT 552C						
LINN CO SCHOOL DISTRICT 7						
LINN CO SCHOOL DISTRICT 95C						
LINN-BENTON-LINCOLN ESD						
MALHEUR CO SCHOOL DISTRICT 12						

*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		
				Internal Control	Accounting Errors	Noncompliance
MALHEUR CO SCHOOL DISTRICT 26		✓	✓	2		1
MALHEUR CO SCHOOL DISTRICT 3						
MALHEUR CO SCHOOL DISTRICT 51		✓	✓	1		
MALHEUR CO SCHOOL DISTRICT 61						
MALHEUR CO SCHOOL DISTRICT 81						
MARION CO SCHOOL DISTRICT 1						
MARION CO SCHOOL DISTRICT 15						
MARION CO SCHOOL DISTRICT 24J						
MARION CO SCHOOL DISTRICT 29J						
MARION CO SCHOOL DISTRICT 45						
MARION CO SCHOOL DISTRICT 4J						
MARION CO SCHOOL DISTRICT 91						
MORROW CO SCHOOL DISTRICT 1		✓	✓	2	2	
MULTNOMAH CO ESD						
MULTNOMAH CO SCHOOL DISTRICT 10J						
MULTNOMAH CO SCHOOL DISTRICT 1J		✓	✓	1	1	
MULTNOMAH CO SCHOOL DISTRICT 3						
MULTNOMAH CO SCHOOL DISTRICT 40						
NORTH CENTRAL ESD		✓	✓	1		
NORTHWEST REGIONAL ESD	✓					
POLK CO SCHOOL DISTRICT 2						
POLK CO SCHOOL DISTRICT 57						
SOUTH COAST ESD	✓	✓	✓	2	1	
TILLAMOOK CO SCHOOL DISTRICT 101	✓					
TILLAMOOK CO SCHOOL DISTRICT 56						
TILLAMOOK CO SCHOOL DISTRICT 9						
UMATILLA CO SCHOOL DISTRICT 7						
UMATILLA CO SCHOOL DISTRICT 8R						
UNION CO SCHOOL DISTRICT 1		✓	✓	2	1	
UNION CO SCHOOL DISTRICT 23		✓	✓	11	7	2
UNION CO SCHOOL DISTRICT 5		✓	✓	2	1	
WALLOWA CO SCHOOL DISTRICT 12		✓	✓	1		
WALLOWA CO SCHOOL DISTRICT 54		✓	✓	1		
WASCO CO SCHOOL DISTRICT 21	✓	✓	✓	2	1	
WASCO CO SCHOOL DISTRICT 29		✓		4	3	1
WASHINGTON CO SCHOOL DISTRICT 13						
WASHINGTON CO SCHOOL DISTRICT 1J		✓	✓	1		1
WASHINGTON CO SCHOOL DISTRICT 23J						
WASHINGTON CO SCHOOL DISTRICT 48J						

*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		
				Internal Control	Accounting Errors	Noncompliance
WASHINGTON CO SCHOOL DISTRICT 511J						
WASHINGTON CO SCHOOL DISTRICT 88J		✓	✓	3	3	
WHEELER CO SCHOOL DISTRICT 1						
WHEELER CO SCHOOL DISTRICT 55		✓	✓	1		
YAMHILL CO SCHOOL DISTRICT 1						
YAMHILL CO SCHOOL DISTRICT 30J						
YAMHILL CO SCHOOL DISTRICT 48J		✓	✓	1		
YAMHILL CO SCHOOL DISTRICT 4J						
YAMHILL CO SCHOOL DISTRICT 8		✓	✓	1		
CHARTER SCHOOLS						
ALLIANCE CHARTER ACADEMY						
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						
BETHANY CHARTER SCHOOL						
BRIDGE CHARTER ACADEMY						
CAMAS VALLEY SCHOOL						
CANNON BEACH ACADEMY						
CASCADE HEIGHTS PUBLIC CHARTER SCHOOL						
CENTER FOR ADVANCED LEARNING, THE						
CITY VIEW CHARTER SCHOOL						
CLACKAMAS ACADEMY OF INDUSTRIAL SCIENCE						
COBURG COMMUNITY CHARTER SCHOOL		✓	✓	1		
COMMUNITY ROOTS SCHOOL						
CRATER LAKE CHARTER ACADEMY						
EAGLE CHARTER SCHOOL		✓	✓	3	1	
EDDYVILLE CHARTER SCHOOL						
EMERSON SCHOOL, THE						
ESTACADA WEB ACADEMY						
EVERGREEN VIRTUAL ACADEMY						
FOUR RIVERS COMMUNITY SCHOOL						
FRONTIER CHARTER ACADEMY						
GILLIAM CO SCHOOL DISTRICT 3						

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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		
				Internal Control	Accounting Errors	Noncompliance
HARMONY ACADEMY						
HOME SCHOLAR'S ACADEMY OF OAKRIDGE AND WESTFIR						
HOWARD STREET CHARTER SCHOOL						
INAVALE COMMUNITY PARTNERS INC						
INSIGHT SCHOOL OF OREGON PAINTED HILLS						
JACKSON CO SCHOOL DISTRICT 59						
JACKSON CO SCHOOL DISTRICT 91						
JANE GOODALL ENVIRONMENTAL MIDDLE SCHOOL						
KAIROS PDX LEARNING ACADEMY						
KIDS UNLIMITED ACADEMY WHITE CITY						
KINGS VALLEY CHARTER SCHOOL		✓		1	1	
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		✓	✓	3	1	
LUCKIAMUTE VALLEY CHARTER SCHOOLS		✓	✓	2		
M.I.T.C.H. CHARTER SCHOOL						
MADRONE TRAIL CHARTER SCHOOL						
MALHEUR CO SCHOOL DISTRICT 29						
MALHEUR CO SCHOOL DISTRICT 66						
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY - GRESHAM						
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY - ST HELENS						
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY-DAVID DOUGLAS						
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY-PORTLAND						
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY-REYNOLDS						
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY-WOODBURN						
METRO EAST WEB ACADEMY						

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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		
				Internal Control	Accounting Errors	Noncompliance
MOLALLA RIVER ACADEMY	✓					
MOUNTAIN VIEW CHARTER ACADEMY						
MULTNOMAH LEARNING ACADEMY						
OPTIMUM LEARNING ENVIRONMENT CHARTER SCHOOL						
OREGON CITY SERVICE LEARNING ACADEMY						
OREGON FAMILY SCHOOL		✓	✓	1	1	
OREGON FOR QUALITY VIRTUAL EDUCATION INC						
OREGON TRAIL PRIMARY ACADEMY						
PAISLEY SCHOOL						
PEOPLE INVOLVED IN EDUCATION/SAND RIDGE						
PEOPLE INVOLVED IN EDUCATION/SWEET HOME						
PERSONALIZED LEARNING INC						
PORTLAND VILLAGE SCHOOL						
POWELL BUTTE COMMUNITY CHARTER						
RESOURCE LINK CHARTER SCHOOL	✓					
RIDGELINE MONTESSORI CHARTER SCHOOL						
RIVER'S EDGE ACADEMY CHARTER SCHOOL						
SILETZ VALLEY SCHOOL						
SILVIES RIVER CHARTER SCHOOL						
SPRINGWATER ENVIRONMENTAL SCIENCES SCHOOL						
SUNNY WOLF CHARTER SCHOOL						
THE COTTONWOOD SCHOOL OF CIVICS AND SCIENCE						
THE IVY SCHOOL						
UNION CO SCHOOL DISTRICT 15		✓	✓	2		1
VALLEY INQUIRY CHARTER SCHOOL						
VALLEY SCHOOL OF SOUTHERN OREGON						
VIBES PUBLIC CHARTER SCHOOL						
WEST LANE TECHNICAL LEARNING CENTER		✓	✓	1		
WILLAMETTE CONNECTIONS ACADEMY						
WOODLAND EDUCATIONAL INITIATIVE CHARTER SCHOOL						
CITIES						
AMITY						
ARLINGTON		✓	✓	4	1	3

*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		
				Internal Control	Accounting Errors	Noncompliance
ASHLAND						
ASTORIA	✓	✓	✓	1	1	
AUMSVILLE						
AURORA						
BANDON						
BAY CITY		✓	✓	5	4	1
BEAVERTON	✓	✓	✓	2	2	
BEND						
BOARDMAN	✓					
BROOKINGS						
BROWNSVILLE						
BUTTE FALLS	✓	✓	✓	1		
CANBY	✓					
CANYON CITY		✓	✓	2		
COLUMBIA CITY	✓	✓	✓	2		
CONDON		✓	✓	1		
COOS BAY						
CORNELIUS						
COVE		✓	✓	2		
DAYTON	✓					
DAYVILLE		✓	✓	2		
DONALD						
DURHAM						
ECHO		✓	✓	1		
ELGIN		✓	✓	1		
ESTACADA		✓	✓	1	1	
EUGENE						
FOREST GROVE						
FOSSIL		✓		9	6	
GEARHART		✓	✓	1		
GLADSTONE	✓					
GLENDALE	✓	✓	✓	2	1	
GRANTS PASS	✓					
GRASS VALLEY		✓	✓	2		
GRESHAM						
HAINES		✓	✓	1		
HALFWAY		✓	✓	1		
HALSEY						
HEPPNER		✓	✓	2		2
HERMISTON	✓					
HILLSBORO						

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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		
				Internal Control	Accounting Errors	Noncompliance
HINES						
HOOD RIVER		✓	✓	2		
HUBBARD						
HUNTINGTON						
IRRIGON						
ISLAND CITY		✓	✓	1		
JACKSONVILLE						
JEFFERSON						
JUNCTION CITY	✓	✓	✓	1	1	
KEIZER						
KLAMATH FALLS	✓					
LA GRANDE	✓	✓	✓	2	2	
LAKE OSWEGO						
LAKESIDE						
LINCOLN CITY	✓	✓		3	3	
LOWELL	✓					
LYONS		✓	✓	2		
MANZANITA		✓	✓	2	1	1
MCMINNVILLE		✓	✓	2	2	
MEDFORD						
MILL CITY	✓	✓	✓	3	3	
MILLERSBURG						
MILTON FREEWATER						
MOLALLA		✓	✓	1	1	
MONMOUTH	✓	✓	✓	2		
MORO		✓	✓	5	3	
MOUNT ANGEL						
MOUNT VERNON		✓	✓	2		
NEHALEM		✓	✓	1		
NORTH BEND		✓	✓	1		
NORTH POWDER						
NYSSA	✓					
OREGON CITY						
PILOT ROCK		✓	✓	2		
PORTLAND						
PRAIRIE CITY	✓	✓	✓	1	1	
PRINEVILLE	✓					
RAINIER	✓					
REDMOND	✓					
REEDSPORT	✓					
ROCKAWAY BEACH		✓	✓	4	3	

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Noncompliance
ROGUE RIVER						
ROSEBURG	✓					
RUFUS		✓	✓	2		2
SALEM	✓					
SANDY						
SCIO		✓	✓	2		1
SHERIDAN						
SHERWOOD	✓					
SILVERTON						
SISTERS	✓					
SODAVILLE	✓	✓	✓	5	2	1
SPRAY		✓	✓	2		
SPRINGFIELD						
SUBLIMITY						
SUTHERLIN						
TALENT						
THE DALLES						
TIGARD	✓					
TILLAMOOK						
TOLEDO		✓	✓	1		
TROUTDALE						
UMATILLA						
UNION		✓	✓	3	2	
VALE						
WALLOWA		✓	✓	1		
WASCO	✓	✓	✓	4		
WESTFIR		✓	✓	2		1
WHEELER		✓	✓	6		2
WILLAMINA						
WILSONVILLE						
WOOD VILLAGE	✓	✓		1	1	
WOODBURN						
FIRE DISTRICTS						
AMITY RFPD		✓	✓	1		
APPLEGATE VALLEY RFPD 9						
AUMSVILLE RFPD		✓	✓	1		1
AURORA RFPD						
BANDON RFPD	✓					
BLACK BUTTE RANCH RFPD						
BROWNSVILLE RFPD	✓	✓	✓	2	2	
CANBY RFPD 62	✓					

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Noncompliance
CANNON BEACH RFPD						
CHARLESTON RFPD						
CLACKAMAS CO FIRE DISTRICT 1						
CLATSKANIE RFPD		✓	✓	3		
CLOVERDALE RFPD		✓		6		3
COBURG RFPD		✓	✓	2		
COLTON RFPD	✓					
CORBETT FIRE DISTRICT NO. 14						
CORVALLIS RFPD		✓	✓	3	1	
CROOK CO FIRE & RESCUE						
CROOKED RIVER RANCH RFPD						
DAYTON RFPD		✓	✓	2		
DEPOE BAY RFPD						
DESCHUTES CO RFPD 2						
DOUGLAS CO RFPD 2						
EAST UMATILLA FIRE AND RESCUE		✓	✓	1		
ESTACADA RFPD		✓	✓	7	2	2
EUGENE RFPD 01						
EVANS VALLEY RFPD						
GLIDE RFPD						
GOSHEN RFPD		✓	✓	2		
HALSEY SHEDD RFPD		✓	✓	2		
HARRISBURG RFPD	✓	✓	✓	2		
ILLINOIS VALLEY RFPD						
JACKSON CO RFPD 4		✓		2	2	
JEFFERSON RFPD		✓	✓	2	1	
JUNCTION CITY RFPD	✓	✓	✓	2		
KEIZER RFPD		✓	✓	1	1	
KENO RFPD						
KLAMATH CO RFPD 1		✓	✓	2	1	
LAKE GROVE RFPD						
LANE FIRE AUTHORITY						
LEBANON RFPD						
LOWELL RFPD		✓	✓	1		
LYONS FIRE DISTRICT & AMBULANCE SERVICE		✓	✓	1		1
MARION CO RFPD 01						
MCKENZIE FIRE AND RESCUE	✓	✓	✓	1		
MCMINNVILLE RFPD		✓	✓	1		
MEDFORD RFPD		✓	✓	1		
MID-COLUMBIA FIRE & RESCUE						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Noncompliance
MILL CITY RFPD		✓	✓	2	1	
MOHAWK VALLEY RFPD		✓	✓	1		
MOLALLA RFPD						
MONROE RFPD		✓	✓	2		1
MT ANGEL FIRE DISTRICT						
NEHALEM BAY FIRE & RESCUE DISTRICT		✓	✓	1		
NESTUCCA RFPD						
NETARTS OCEANSIDE RFPD		✓	✓	2		
PHILOMATH RFPD		✓	✓	1	1	
PLEASANT HILL RFPD		✓	✓	2		1
POLK CO RFPD 1	✓					
REDMOND FIRE AND RESCUE						
RIVERDALE RFPD						
ROGUE RIVER RFPD						
SANDY RFPD		✓		1	1	
SANTA CLARA RFPD						
SCAPPOOSE RFPD	✓					
SCIO RFPD		✓	✓	3	1	1
SEAL ROCK RFPD	✓					
SILVERTON RFPD						
SIUSLAW VALLEY FIRE & RESCUE		✓	✓	1		1
SOUTH LANE CO RFPD		✓		2	1	1
SOUTHWESTERN POLK RFPD						
STAYTON RFPD	✓					
SUBLIMITY RFPD						
SWEET HOME FIRE & AMBULANCE DISTRICT						
TANGENT RFPD						
TRI CITY RFPD 04		✓	✓	2		
TUALATIN VALLEY FIRE & RESCUE						
TURNER RFPD	✓					
UMATILLA CO FIRE DISTRICT 1	✓					
VALE RFPD						
WEST SIDE RFPD						
WESTERN LANE FIRE AND EMS AUTHORITY		✓	✓	4	4	
WILLAKENZIE RFPD			✓	1		
WINSTON-DILLARD RFPD 5						
WOODBURN RFPD						
WY'EAST RFPD		✓	✓	1		
YACHATS RFPD						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Noncompliance
OTHER SPECIAL DISTRICTS						
ARNOLD IRRIGATION DISTRICT						
ASSOCIATION OF OREGON COUNTIES						
ASTORIA URBAN RENEWAL AGENCY	✓					
BAKER CO LIBRARY DISTRICT	✓	✓	✓	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						
BENTON SWCD		✓	✓	2		
BLACK BUTTE RANCH COUNTY SERVICE DISTRICT						
BLUE MOUNTAIN HOSPITAL DISTRICT						
BOARDMAN PARKS & REC DISTRICT		✓	✓	2		
BORING WATER DISTRICT						
BROOKINGS URBAN RENEWAL AGENCY						
BROOKS COMMUNITY SERVICE DISTRICT						
BUELL RED PRAIRIE WATER DISTRICT		✓	✓	2		2
CANBY URBAN RENEWAL DISTRICT	✓					
CARLTON URBAN RENEWAL AGENCY						
CENTRAL AND EASTERN OREGON JUVENILE JUSTICE CONSORTIUM						
CENTRAL LINCOLN PUD						
CENTRAL OREGON IRRIGATION DISTRICT						
CENTRAL OREGON REGIONAL HOUSING AUTHORITY						
CHARLESTON SANITARY DISTRICT						
CHENOWITH WATER PUD		✓	✓	3	2	
CHETCO COMMUNITY LIBRARY DISTRICT						
CHRISTMAS VALLEY DOMESTIC WATER SUPPLY DISTRICT	✓	✓		2	1	
CITY CO INSURANCE SERVICE ADM TRUST	✓					
CITY OF OREGON CITY URBAN RENEWAL COMMISSION						
CLACKAMAS 800 RADIO GROUP						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Noncompliance
CLACKAMAS CO DEVELOPMENT AGENCY		✓	✓	1	1	
CLACKAMAS CO ENHANCED LAW ENFORCEMENT DISTRICT						
CLACKAMAS CO EXTENSION AND 4-H SERVICES DISTRICT						
CLACKAMAS CO SERVICE DISTRICT 5						
CLACKAMAS CO VECTOR CONTROL						
CLACKAMAS RIVER WATER	✓					
CLACKAMAS SWCD						
CLATSKANIE PUD	✓					
CLATSOP CARE CENTER HEALTH DISTRICT						
CLATSOP CO 4H EXTENSION SERVICE DISTRICT						
CLATSOP CO ROAD DISTRICT # 1						
CLATSOP CO RURAL LAW ENFORCEMENT DISTRICT						
CLEAN WATER SERVICES OF WASHINGTON CO						
COLTON WATER DISTRICT	✓					
COLUMBIA CORRIDOR DRAINAGE DISTRICTS JOINT CONTRACTING AUTHORITY						
COLUMBIA DRAINAGE VECTOR CONTROL DISTRICT						
COLUMBIA GATEWAY URBAN RENEWAL AGENCY						
COLUMBIA GORGE REGIONAL AIRPORT						
COLUMBIA IMPROVEMENT DISTRICT						
COLUMBIA RIVER PUD						
COOS BAY URBAN RENEWAL AGENCY						
COOS BAY/NORTH BEND/CHARLESTON VISITORS CONVENTION BUREAU						
COOS CURRY HOUSING AUTHORITY						
COOS SWCD						
COQUILLE VALLEY HOSPITAL DISTRICT						
CORBETT WATER DISTRICT						
COUNTYWIDE LAW ENFORCEMENT DISTRICT						
CRESCENT SANITARY DISTRICT	✓					
CROOK CO PARKS & REC DISTRICT		✓	✓	1	1	
CURRY HEALTH DISTRICT						
CURRY PUBLIC LIBRARY DISTRICT						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Noncompliance
DESCHUTES BASIN BOARD OF CONTROL						
DESCHUTES CO 911 COMMUNICATIONS SERVICE DISTRICT						
DESCHUTES CO EXTENSION & 4H SERVICE DISTRICT						
DESCHUTES PUBLIC LIBRARY		✓	✓	3	3	
DESCHUTES VALLEY WATER DISTRICT			✓	1		
DOUGLAS CO 4-H MASTER GARDENER & EXTENSION SERVICE DISTRICT						
DUNTHORPE RIVERDALE SERVICE DISTRICT						
EAGLE POINT IRRIGATION DISTRICT		✓	✓	1		
EAGLE VALLEY SWCD		✓	✓	1		
EAST IMPROVEMENT DISTRICT		✓	✓	1		
EAST MULTNOMAH SWCD						
EAST SALEM SERVICE DISTRICT						
EAST UMATILLA CO AMBULANCE AREA HEALTH DISTRICT		✓	✓	2		
EASTERN OREGON HUMAN SERVICE CONSORTIUM						
EMERALD PUD						
EMERGENCY COMMUNICATIONS OF SOUTHERN OREGON						
ESTACADA URBAN RENEWAL AGENCY		✓	✓	1	1	
EUGENE URBAN RENEWAL AGENCY						
EUGENE WATER & ELECTRIC BOARD						
FARGO INTERCHANGE SERVICE DISTRICT						
FLORENCE URBAN RENEWAL AGENCY	✓					
FOREST GROVE URBAN RENEWAL AGENCY						
FORT ROCK SILVER LAKE SWCD						
FRONTIER REGIONAL 911 AGENCY		✓	✓	1		
FRONTIER TELENET		✓	✓	1		
GILLIAM CO SWCD	✓	✓	✓	1		
GLADSTONE URBAN RENEWAL AGENCY	✓					
GLENEDEN SANITARY DISTRICT						
GOVERNMENT CAMP SANITARY DISTRICT						
GRAND PRAIRIE WATER CONTROL DISTRICT		✓	✓	1		
GRANT CO EXTENSION & 4-H SERVICE DISTRICT	✓	✓	✓	1		

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Noncompliance
GRANT CO TRANSPORTATION DISTRICT	✓					
GRANT SWCD		✓	✓	2		
GRANTS PASS IRRIGATION DISTRICT						
GRANTS PASS URBAN RENEWAL AGENCY						
GREATER ST HELENS AQUATIC DISTRICT						
HARBOR SANITARY DISTRICT		✓	✓	2		
HARNEY DISTRICT HOSPITAL						
HARNEY SWCD						
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		✓	✓	1	1	
HOOD RIVER CO 911 COMMUNICATIONS DISTRICT						
HOOD RIVER CO TRANSPORTATION		✓	✓	1	1	
HOOD RIVER COMMUNITY PARK & REC						
HOOD RIVER COUNTY LIBRARY DISTRICT						
HOOD RIVER SWCD		✓	✓	3	1	
HOOD RIVER URBAN RENEWAL AGENCY						
HOUSING AUTHORITY OF CLACKAMAS CO	✓	✓	✓	1		
HOUSING AUTHORITY OF JACKSON CO	✓					
HOUSING AUTHORITY OF LINCOLN CO	✓	✓	✓	1		1
HOUSING AUTHORITY OF MALHEUR CO						
HOUSING AUTHORITY OF SALEM						
HOUSING AUTHORITY OF UMATILLA CO		✓	✓	1	1	
HOUSING AUTHORITY OF WASHINGTON CO	✓					
ICE FOUNTAIN WATER DISTRICT						
ISLAND CITY AREA SANITARY DISTRICT		✓	✓	1		
JACKSON CO 4-H, MASTER GARDENER & AGRICULTURAL SERVICE DISTRICT						
JACKSON CO LIBRARY DISTRICT						
JACKSON CO VECTOR CONTROL DISTRICT		✓	✓	1		

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Noncompliance
JACKSON SWCD						
JACKSONVILLE URBAN RENEWAL AGENCY						
JEFFERSON CO LIBRARY DISTRICT						
JOSEPHINE CO 911 AGENCY						
JOSEPHINE COUNTY SOLID WASTE AGENCY						
JUNCTION CITY WATER CONTROL DISTRICT				1		
KERNVILLE-GLENEDEN BEACH-LINCOLN BEACH WATER DISTRICT						
KLAMATH BASIN IMPROVEMENT DISTRICT		✓		2		
KLAMATH CO DRAIN SERVICE DISTRICT						
KLAMATH CO EMERGENCY COMMUNICATIONS DISTRICT		✓	✓	1		
KLAMATH CO EXTENSION SERVICE DISTRICT						
KLAMATH CO LIBRARY SERVICE DISTRICT						
KLAMATH CO ROAD SERVICE DISTRICT						
KLAMATH DRAINAGE DISTRICT		✓	✓	3		
KLAMATH FALLS URBAN RENEWAL AGENCY	✓					
KLAMATH HOUSING AUTHORITY						
KLAMATH IRRIGATION DISTRICT		✓		3		
KLAMATH VECTOR CONTROL DISTRICT		✓		3		
LA GRANDE URBAN RENEWAL AGENCY	✓					
LA PINE PARK & REC DISTRICT	✓	✓	✓	1	1	
LAKE GROVE WATER DISTRICT						
LAKE OSWEGO REDEVELOPMENT AGENCY						
LAKESIDE WATER DISTRICT		✓	✓	2	1	1
LAKEVIEW SWCD						
LANE TRANSIT DISTRICT	✓					
LANE WORKFORCE PARTNERSHIP						
LANGELL VALLEY IRRIGATION DISTRICT				5		
LEBANON AQUATIC DISTRICT						
LIBRARY DISTRICT OF CLACKAMAS CO						
LINCOLN CITY URBAN RENEWAL AGENCY	✓					
LINCOLN CO LIBRARY DISTRICT		✓	✓	1	1	
LINN CO 4H AND EXTENSION DISTRICT						
LINN CO EMERGENCY TELEPHONE AGENCY						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Noncompliance
LINN REGIONAL FUELING FACILITY						
LINN-BENTON HOUSING AUTHORITY						
LONE PINE IRRIGATION DISTRICT						
LOWER UMPQUA HOSPITAL DISTRICT						
MADRAS AQUATIC CENTER						
MALHEUR CO SWCD		✓	✓	3	1	2
MALHEUR MEMORIAL HEALTH CENTER						
MARION AREA MULTI AGENCY EMERGENCY TELECOMMUNICATION						
MARION CO EXTENSION AND 4-H SERVICE DISTRICT						
MARION CO HOUSING AUTHORITY	✓					
MARION SWCD						
MCMINNVILLE URBAN RENEWAL AGENCY		✓	✓	2	2	
MCMINNVILLE WATER & LIGHT DEPARTMENT						
MEDCOM AMBULANCE AUTHORITY SERVICE DISTRICT		✓	✓	2		
MEDFORD URBAN RENEWAL AGENCY						
MEDFORD WATER COMMISSION						
METRO						
METRO WASTEWATER MANAGEMENT COMMISSION						
METROPOLITAN AREA COMMUNICATIONS						
MID-COLUMBIA ECONOMIC DEVELOPMENT						
MIDDLE FORK IRRIGATION DISTRICT		✓	✓	2		
MID-MULTNOMAH COUNTY STREET LIGHTING SERVICE DISTRICT NO. 14						
MID-WILLAMETTE VALLEY CABLE REGULATORY COMMISSION						
MID-WILLAMETTE VALLEY COUNCIL OF GOVERNMENTS						
MID-WILLAMETTE VALLEY HOMELESS ALLIANCE						
MOLALLA URBAN RENEWAL AGENCY						
MONMOUTH INDEPENDENCE NETWORK						
MONMOUTH URBAN RENEWAL DISTRICT	✓					
MORROW CO HEALTH DISTRICT						
MORROW CO UNIFIED RECREATION DISTRICT						

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				Internal Control	Accounting Errors	Noncompliance
MT HOOD CABLE REGULATORY COMMISSION						
MULINO WATER DISTRICT 1	✓					
MULTNOMAH CO DRAINAGE DISTRICT 1						
MULTNOMAH COUNTY LIBRARY DISTRICT						
NEAH-KAH-NIE WATER DISTRICT						
NEHALEM BAY WASTEWATER AGENCY		✓	✓	3	1	
NESKOWIN REGIONAL SANITARY AUTHORITY		✓	✓	2		
NESKOWIN REGIONAL WATER DISTRICT		✓	✓	3		1
NETARTS OCEANSIDE SANITARY DISTRICT		✓	✓	2		1
NETARTS WATER DISTRICT		✓	✓	2	1	
NEWPORT URBAN RENEWAL AGENCY						
NORTH BEND CITY HOUSING AUTHORITY						
NORTH BEND URBAN RENEWAL AGENCY		✓	✓	1		
NORTH BETHANY CO SERVICE DISTRICT	✓	✓		1	1	
NORTH CLACKAMAS PARKS & REC DISTRICT						
NORTH COUNTY RECREATION DISTRICT	✓	✓		2		
NORTH GILLIAM CO HEALTH DISTRICT	✓					
NORTH LINCOLN HEALTH DISTRICT		✓	✓	1		
NORTH MORROW VECTOR CONTROL DISTRICT		✓	✓	3		
NORTH WASCO CO PARKS & REC DISTRICT		✓	✓	1		
NORTHEAST OREGON ECONOMIC DEVELOPMENT DISTRICT		✓	✓	2		
NORTHERN WASCO PUD						
NORTHWEST INTERGOVERNMENTAL ENERGY SUPPLY						
NORTHWEST SENIOR & DISABILITY SERVICES						
NYSSA ROAD ASSESSMENT DISTRICT 2						
OCEANSIDE WATER DISTRICT		✓	✓	1	1	
OCHOCO IRRIGATION DISTRICT		✓	✓	3		
ODELL SANITARY DISTRICT		✓	✓	2	1	
ONTARIO LIBRARY DISTRICT		✓	✓	1		
OREGON COMMUNITY COLLEGE ASSOCIATION						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Noncompliance
OREGON INTERNATIONAL PORT OF COOS BAY						
OREGON PUBLIC ENTITY EXCESS POOL						
OREGON TRAIL LIBRARY DISTRICT	✓					
OREGON WATER WONDERLAND UNIT II SANITARY DISTRICT		✓	✓	2		
OTTER ROCK WATER DISTRICT	✓	✓	✓	2		
OWYHEE IRRIGATION DISTRICT						
PENINSULA DRAINAGE DISTRICT 1						
PENINSULA DRAINAGE DISTRICT 2						
PLEASANT HILL GOSHEN FIRE AND RESCUE		✓	✓	2		
POLK CO EXTENSION SERVICE DIST	✓					
POLK SWCD						
PORT OF ASTORIA						
PORT OF BANDON						
PORT OF COLUMBIA COUNTY						
PORT OF GOLD BEACH	✓					
PORT OF HOOD RIVER						
PORT OF MORROW						
PORT OF PORTLAND						
PORT OF SIUSLAW						
PORT OF THE DALLES		✓	✓	1		
PORT OF TILLAMOOK BAY						
PORT OF TOLEDO	✓					
PORT OF UMATILLA	✓					
PORT OF UMPQUA						
POWDER VALLEY WATER CONTROL DISTRICT		✓	✓	1		
PROSPER PORTLAND						
REDMOND AREA PARK & RECREATION DISTRICT		✓	✓	2		
REDMOND URBAN RENEWAL AGENCY	✓					
REEDSPORT URBAN RENEWAL AGENCY	✓					
RIDGEVIEW IRRIGATION DISTRICT						
RIVER ROAD PARKS & REC DISTRICT		✓	✓	4	1	1
RIVER ROAD WATER DISTRICT						
RIVERGROVE WATER DISTRICT						
ROCKWOOD WATER PUD	✓					
ROCKWOOD-WEST GRESHAM URBAN RENEWAL AREA						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Noncompliance
ROGUE VALLEY COUNCIL OF GOVERNMENTS						
RURAL LAW ENFORCEMENT DISTRICT						
SALEM AREA MASS TRANSIT DISTRICT	✓					
SALEM URBAN RENEWAL AGENCY	✓					
SALISHAN SANITARY DISTRICT		✓	✓	1		
SANDY URBAN RENEWAL AGENCY						
SCAPPOOSE PUBLIC LIBRARY DISTRICT		✓	✓	2		
SEAL ROCK WATER DISTRICT						
SHERMAN CO HEALTH DISTRICT		✓	✓	1		
SHERMAN COUNTY SWCD		✓	✓	1		
SHERWOOD 2021 URBAN RENEWAL AGENCY	✓					
SHERWOOD URBAN RENEWAL AGENCY	✓					
SILVER FALLS LIBRARY DISTRICT						
SILVERTON URBAN RENEWAL AGENCY						
SISTERS PARK & RECREATION DISTRICT	✓					
SOLID WASTE DISPOSAL SERVICE DISTRICT						
SOUTH FORK WATER BOARD						
SOUTH GILLIAM HEALTH DISTRICT	✓	✓	✓	1		
SOUTH SUBURBAN SANITARY DISTRICT		✓	✓	1	1	
SOUTHERN COOS HEALTH DISTRICT						
SPRINGFIELD ECONOMIC DEVELOPMENT AGENCY						
SPRINGFIELD UTILITY BOARD						
STANFIELD IRRIGATION DISTRICT		✓	✓	1		
SUNRISE WATER AUTHORITY						
SUNRIVER SERVICE DISTRICT						
SUNSET EMPIRE PARKS & REC						
SUTHERLIN TAX INCREMENT FINANCE DISTRICT						
SWALLEY IRRIGATION DISTRICT						
TALENT IRRIGATION DISTRICT						
THE DALLES IRRIGATION DISTRICT		✓	✓	2	1	
TIGARD-TUALATIN AQUATIC DISTRICT						
TILLAMOOK CO 4H & EXTENSION SERVICE DISTRICT						
TILLAMOOK CO EMERGENCY COMMUNICATIONS DISTRICT						
TILLAMOOK LIGHTWAVE INTERGOVERNMENTAL AGENCY	✓					
TILLAMOOK PUD						

*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		
				Internal Control	Accounting Errors	Noncompliance
TILLAMOOK SWCD						
TILLAMOOK URBAN RENEWAL AGENCY				2		
TOLEDO URBAN RENEWAL PLAN				1		
TRAINING & EMPLOYMENT CONSORTIUM		✓	✓	3		
TRI-COUNTY COOPERATIVE WEED MANAGEMENT AREA						
TRI-COUNTY METROPOLITAN TRANSPORTATION DISTRICT						
TUALATIN HILLS PARKS & REC						
TUALATIN SWCD						
TUALATIN VALLEY WATER DISTRICT						
TUMALO IRRIGATION DISTRICT						
TWIN ROCKS SANITARY DISTRICT		✓	✓	3		2
UMATILLA CO SPECIAL LIBRARY DISTRICT						
UMATILLA MORROW RADIO & DATA DISTRICT	✓					
UNION CO VECTOR CONTROL		✓	✓	1		
UNION SWCD		✓	✓	1		
UPPER WILLAMETTE SWCD		✓	✓	1		
URBAN FLOOD SAFETY & WATER QUALITY DISTRICT						
URBAN RENEWAL AGENCY OF THE CITY OF TROUTDALE						
VALE OREGON IRRIGATION DISTRICT						
WARMSPRINGS IRRIGATION DISTRICT						
WASCO CO SWCD		✓	✓	1		
WASHINGTON CO CONSOLIDATED COMMUNICATIONS AGENCY						
WASHINGTON CO ENHANCED SHERIFF PATROL DISTRICT	✓					
WASHINGTON CO SERVICE DISTRICT FOR LIGHTING 1	✓					
WASHINGTON CO URBAN ROAD MAINTENANCE DISTRICT	✓					
WATER ENVIRONMENT SERVICES						
WEST EXTENSION IRRIGATION DISTRICT		✓	✓	1		
WEST MULTNOMAH SWCD						
WEST SLOPE WATER DISTRICT						
WEST UMATILLA MOSQUITO CONTROL DISTRICT		✓	✓	1		
WEST VALLEY HOUSING AUTHORITY						
WESTERN LANE AMBULANCE DISTRICT		✓	✓	2	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		
				Internal Control	Accounting Errors	Noncompliance
WESTLAND IRRIGATION DISTRICT		✓	✓	1		
WESTPORT SEWER SERVICE DISTRICT - CLATSOP CO						
WHEELER SWCD		✓	✓	1		1
WHITE CITY ENHANCED LAW ENFORCEMENT DISTRICT						
WILLAMALANE PARKS & REC DISTRICT		✓	✓	1	1	
WILLAMETTE INTAKE FACILITIES COMMISSION						
WILLAMETTE WATER SUPPLY SYSTEM COMMISSION						
WILSONVILLE URBAN RENEWAL AGENCY						
WINCHESTER BAY SANITARY DISTRICT						
WINCHESTER WATER CONTROL DISTRICT	✓					
WOODBURN URBAN RENEWAL AGENCY						
YAMHILL CO EXTENSION SERVICE DISTRICT	✓					
YAMHILL SWCD						

Total Timely Filed Reports: 785

*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		
				Internal Control	Accounting Errors	Noncompliance
COUNTIES						
BENTON CO	✓					
COLUMBIA CO	✓	✓	✓	4	3	
COOS CO	✓					
CROOK CO	✓					
GILLIAM CO						
JEFFERSON CO	✓					
LAKE CO	✓					
LINCOLN CO		✓	✓	4	4	
MORROW CO	✓	✓	✓	3	1	
UMATILLA CO						
WALLOWA CO		✓		1	1	
WASCO CO	✓					
COMMUNITY COLLEGES						
BLUE MOUNTAIN COMMUNITY COLLEGE	✓					
COLUMBIA GORGE COMMUNITY COLLEGE	✓	✓	✓	8	1	7
SCHOOL DISTRICTS & ESDs						
BENTON CO SCHOOL DISTRICT 509J						
BENTON CO SCHOOL DISTRICT 7J		✓	✓	1		
CLACKAMAS CO SCHOOL DISTRICT 115						
CLACKAMAS CO SCHOOL DISTRICT 35						
CLACKAMAS CO SCHOOL DISTRICT 3J						
CLACKAMAS CO SCHOOL DISTRICT 7J						
CLACKAMAS CO SCHOOL DISTRICT 86						
CLATSOP CO SCHOOL DISTRICT 1						
CLATSOP CO SCHOOL DISTRICT 10						
CLATSOP CO SCHOOL DISTRICT 30						
CLATSOP CO SCHOOL DISTRICT 4J	✓					
CURRY CO SCHOOL DISTRICT 17C	✓					
DESCHUTES CO SCHOOL DISTRICT 6						
DOUGLAS CO SCHOOL DISTRICT 1						
DOUGLAS CO SCHOOL DISTRICT 105						
DOUGLAS CO SCHOOL DISTRICT 116						
DOUGLAS CO SCHOOL DISTRICT 12						
DOUGLAS CO SCHOOL DISTRICT 22		✓	✓	2		
DOUGLAS CO SCHOOL DISTRICT 32						
DOUGLAS CO SCHOOL DISTRICT 70						

*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		
				Internal Control	Accounting Errors	Noncompliance
GRANT CO SCHOOL DISTRICT 17						
GRANT CO SCHOOL DISTRICT 3		✓	✓	4		
HARNEY CO ESD REGION XVII		✓	✓	2	2	
HARNEY CO SCHOOL DISTRICT 1J	✓		✓	1	1	
HARNEY CO SCHOOL DISTRICT 4	✓	✓	✓	2	1	1
HARNEY CO SCHOOL DISTRICT 5	✓		✓	2	2	
INTERMOUNTAIN EDUCATION SERVICE DISTRICT						
IONE SCHOOL DISTRICT 2						
JACKSON CO SCHOOL DISTRICT 5	✓	✓	✓	1	1	
JACKSON CO SCHOOL DISTRICT 6	✓	✓	✓	1	1	
JACKSON CO SCHOOL DISTRICT 9						
JEFFERSON CO SCHOOL DISTRICT 8						
KLAMATH FALLS CITY SCHOOLS		✓	✓	1		1
LAKE CO SCHOOL DISTRICT 7	✓	✓	✓	3	2	
LANE CO SCHOOL DISTRICT 28J						
LANE CO SCHOOL DISTRICT 32						
LANE CO SCHOOL DISTRICT 45J3						
LANE CO SCHOOL DISTRICT 4J	✓	✓		13	10	
LANE CO SCHOOL DISTRICT 66						
LANE CO SCHOOL DISTRICT 68						
LANE CO SCHOOL DISTRICT 69						
LANE CO SCHOOL DISTRICT 76						
LANE CO SCHOOL DISTRICT 79J						
LANE CO SCHOOL DISTRICT 90						
LANE ESD						
LINN CO SCHOOL DISTRICT 129J						
LINN CO SCHOOL DISTRICT 8J		✓		3		
LINN CO SCHOOL DISTRICT 9						
MALHEUR CO SCHOOL DISTRICT 84	✓					
MALHEUR ESD						
MARION CO SCHOOL DISTRICT 103						
MARION CO SCHOOL DISTRICT 14J						
MARION CO SCHOOL DISTRICT 5						
MULTNOMAH CO SCHOOL DISTRICT 28J						
MULTNOMAH CO SCHOOL DISTRICT 39						
MULTNOMAH CO SCHOOL DISTRICT 51J						
MULTNOMAH CO SCHOOL DISTRICT 7		✓		1		
POLK CO SCHOOL DISTRICT 13J						
POLK CO SCHOOL DISTRICT 21	✓	✓	✓	1	1	
REGION 18 ESD		✓	✓	1		
SHERMAN CO SCHOOL 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		
				Internal Control	Accounting Errors	Noncompliance
SOUTHERN OREGON ESD						
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 80						
UNION CO SCHOOL DISTRICT 8J						
WALLOWA CO SCHOOL DISTRICT 21		✓	✓	1		
WALLOWA CO SCHOOL DISTRICT 6		✓	✓	1		
WASCO CO SCHOOL DISTRICT 1	✓	✓		8	7	1
WASHINGTON CO SCHOOL DISTRICT 15						
WILLAMETTE ESD						
YAMHILL CO SCHOOL DISTRICT 29J						
YAMHILL CO SCHOOL DISTRICT 40						
CHARTER SCHOOLS						
CHILD'S WAY INC		✓		3	1	
CLACKAMAS MIDDLE COLLEGE	✓	✓		1		
CLACKAMAS WEB ACADEMY	✓	✓		1		
COMMUNITY INNOVATION PARTNERS						
DESERT SKY MONTESSORI CHARTER SCHOOL	✓					
EAGLERIDGE HIGH SCHOOL		✓	✓	1		
HOLLA SCHOOL						
HOPE CHINESE CHARTER SCHOOL	✓					
KNOVA LEARNING						
M.I.T.C.H. SHERWOOD CHARTER SCHOOL						
MILWAUKIE ACADEMY OF THE ARTS						
MOSIER COMMUNITY SCHOOL	✓	✓		3		
NETWORK CHARTER SCHOOL		✓		2	1	
NIXYAAWII COMMUNITY SCHOOL						
OREGON CHARTER ACADEMY						
PHOENIX SCHOOL						
SAUVIE ISLAND SCHOOL	✓					
SOUTH COLUMBIA FAMILY SCHOOL						
TEACH-NW						
THREE RIVERS CHARTER SCHOOL						
TWIN RIVERS CHARTER SCHOOL	✓					
VILLAGE SCHOOL, THE		✓		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		
				Internal Control	Accounting Errors	Noncompliance
WILLAMETTE LEADERSHIP ACADEMY						
CITIES						
ADAMS						
ATHENA						
BAKER CITY		✓		5	5	
BANKS						
CANNON BEACH						
CANYONVILLE						
CARLTON						
CLATSKANIE	✓	✓	✓	1	1	
COBURG	✓					
CORVALLIS	✓			1		1
CRESWELL	✓					
DALLAS	✓		✓	1	1	
DETROIT		✓	✓	1		
DUNDEE	✓	✓		1	1	
DUNES CITY		✓	✓	3	2	1
ELKTON						
ENTERPRISE		✓	✓	1		
FALLS CITY						
FLORENCE	✓	✓		2	2	
GATES						
GERVAIS	✓			1		1
GOLD BEACH		✓	✓	3		
HAPPY VALLEY						
HARRISBURG	✓					
INDEPENDENCE						
IONE	✓					
LA PINE	✓					
LAFAYETTE	✓					
LEBANON	✓					
LOSTINE		✓	✓	1		
MADRAS	✓	✓		1	1	
MALIN						
MAYWOOD PARK						
MERRILL	✓		✓	1		
MILWAUKIE	✓			1	1	
MYRTLE CREEK	✓					
MYRTLE POINT	✓					
NEWBERG	✓					
NEWPORT		✓	✓	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		
				Internal Control	Accounting Errors	Noncompliance
OAKLAND	✓			2		
OAKRIDGE	✓	✓	✓	2		
ONTARIO						
PENDLETON	✓	✓	✓	2	2	
PHILOMATH						
PORT ORFORD	✓			2	1	
POWERS						
SEASIDE	✓	✓		1	1	
ST HELENS						
ST PAUL						
STANFIELD	✓	✓		3	3	
STAYTON	✓					
TANGENT	✓					
TUALATIN	✓					
TURNER	✓					
UKIAH						
VENETA						
VERNONIA		✓	✓	2		2
WARRENTON						
WEST LINN						
WESTON						
WINSTON	✓					
YAMHILL	✓					
YONCALLA	✓					
FIRE DISTRICTS						
BANKS FIRE DISTRICT 13	✓					
BOARDMAN FIRE AND RESCUE	✓	✓		1		
CENTRAL OREGON COAST FIRE & RESCUE						
FOREST GROVE RFPD						
GASTON RFPD						
HOODLAND RFPD						
JACKSON CO RFPD 3						
LA PINE RFPD	✓	✓	✓	3	1	2
LEWIS AND CLARK RFPD						
MULTNOMAH CO RFPD 10	✓					
MULTNOMAH CO RFPD 30J						
NEW CARLTON FIRE DISTRICT						
NORTH DOUGLAS CO FIRE & EMS						
NORTH LINCOLN FIRE & RESCUE # 1		✓	✓	1		
SALEM SUBURBAN RFPD	✓	✓	✓	2		
SISTERS CAMP SHERMAN RFPD						

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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		
				Internal Control	Accounting Errors	Noncompliance
UMATILLA RFPD 7-405	✓					
UPPER MCKENZIE RFPD			✓	1	1	
VERNONIA RFPD	✓					
WAMIC RFPD	✓		✓	2		
WILLIAMS RFPD		✓		1		
OTHER SPECIAL DISTRICTS						
ARCH CAPE DOMESTIC WATER SERVICE DISTRICT		✓	✓	3	2	1
ARCH CAPE SANITARY DISTRICT		✓		2	1	1
BENTON CO LIBRARY SERVICE DISTRICT	✓					
BENTON COUNTY 911 EMERGENCY COMMUNICATIONS SERVICES COUNTY SERVICE DISTRICT	✓					
BENTON COUNTY AGRICULTURAL EXTENSION SERVICES DISTRICT	✓					
CITY OF HAPPY VALLEY URBAN RENEWAL AGENCY						
COLUMBIA CO 4H & EXTENSION SERVICE DISTRICT	✓					
COLUMBIA CO DEVELOPMENT AGENCY	✓					
COLUMBIA RIVER ESTUARY STUDY TASKFORCE						
COLUMBIA SWCD	✓					
COMMUNITY SERVICES CONSORTIUM		✓		1		1
COOS BAY NORTH BEND WATER BOARD						
COOS CO 4H & EXTENSION SERVICE DISTRICT	✓					
COOS CO AIRPORT DISTRICT		✓	✓	1		
COOS CO LIBRARY SERVICE DISTRICT	✓					
COOS COUNTY AREA TRANSPORTATION DISTRICT						
CORVALLIS URBAN RENEWAL AGENCY		✓		1		1
CURRY CO SWCD						
DALLAS COMMUNITY DEVELOPMENT COMMISSION URBAN RENEWAL AGENCY	✓					
DESCHUTES CO ROAD AGENCY						
DESCHUTES SWCD						
ECONOMIC DEVELOPMENT COUNCIL OF TILLAMOOK CO						
FAIRVIEW WATER DISTRICT	✓	✓		5	3	
FARMERS IRRIGATION DISTRICT		✓		3		
FERN RIDGE LIBRARY DISTRICT						

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

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Noncompliance
GOLD BEACH URBAN RENEWAL AGENCY						
GREATER TOLEDO POOL AND RECREATION DISTRICT		✓		1		
HARBOR WATER PUD				6	1	
HOOD RIVER CO WINDMASTER URBAN RENEWAL DISTRICT						
HORSEFLY IRRIGATION DISTRICT		✓	✓	4	1	
HOUSING AUTHORITY OF DOUGLAS CO						
HOUSING AUTHORITY OF YAMHILL CO						
INDEPENDENCE URBAN RENEWAL AGENCY						
JEFFERSON CO SWCD						
JOSEPHINE COMMUNITY LIBRARY DISTRICT						
JOSEPHINE HOUSING & COMMUNITY DEVELOPMENT COUNCIL	✓					
KLAMATH PROJECT DROUGHT RESPONSE AGENCY		✓		1		
LA PINE URBAN RENEWAL AGENCY						
LAKE CO LIBRARY DISTRICT		✓	✓	1		
LAKE GROVE PARK DISTRICT						
LAKE HEALTH DISTRICT		✓		2		
LANE COUNCIL OF GOVERNMENTS	✓					
LANE LIBRARY DISTRICT						
LANE REGIONAL AIR PROTECTION AGENCY		✓	✓	2	1	
LEAGUE OF OREGON CITIES						
LEBANON URBAN RENEWAL AGENCY	✓					
LINCOLN CO TRANSPORTATION DISTRICT				1	1	
LINCOLN COUNTY ANIMAL SERVICE DISTRICT						
LINCOLN COUNTY SOLID WASTE DISPOSAL SERVICE DISTRICT				1	1	
LUSTED WATER DISTRICT	✓					
MADRAS REDEVELOPMENT COMMISSION	✓					
MEDFORD IRRIGATION DISTRICT	✓	✓	✓	1		
MID-COLUMBIA HOUSING AUTHORITY & COLUMBIA GORGE HOUSING	✓					
MID-COLUMBIA WATER COMMISSION						
MOLALLA AQUATIC DISTRICT						
MYRTLE CREEK URBAN RENEWAL AGENCY						

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

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Noncompliance
NEHALEM BAY HEALTH DISTRICT		✓		1		
NORTH CLACKAMAS CO WATER COMMISSION						
NORTH UNIT IRRIGATION DISTRICT						
NORTHEAST OREGON HOUSING AUTHORITY						
NORTHWEST OREGON HOUSING AUTHORITY						
OREGON CASCADES WEST COUNCIL OF GOVERNMENTS	✓					
PACIFIC CITY JOINT WATER-SANITARY AUTHORITY	✓					
PACIFIC COMMUNITIES HEALTH DISTRICT						
PALATINE HILL WATER DISTRICT						
PENDLETON DEVELOPMENT COMMISSION	✓					
PHILOMATH URBAN RENEWAL AGENCY						
PIONEER NURSING HOME HEALTH DISTRICT		✓	✓	2		
PLEASANT HOME WATER DISTRICT						
PORT OF ALSEA						
PORT OF BROOKINGS HARBOR	✓					
PORT OF NEWPORT	✓	✓		2	1	
QUALITYLIFE INTERGOVERNMENTAL AGENCY	✓					
RAINBOW WATER DISTRICT						
RALEIGH WATER DISTRICT						
ROGUE VALLEY SEWER SERVICES	✓	✓		1		
ROGUE VALLEY TRANSPORTATION DISTRICT						
ROSEBURG URBAN RENEWAL AGENCY						
ROSEBURG URBAN SANITARY AUTHORITY	✓					
RURAL ROAD ASSESS DISTRICT 3						
SANDY DRAINAGE IMPROVEMENT COMPANY						
SANTA CLARA WATER DISTRICT						
SANTIAM WATER CONTROL DISTRICT		✓	✓	4		
SEASIDE URBAN RENEWAL AGENCY	✓					
SISTERS URBAN RENEWAL AGENCY						
SIUSLAW PUBLIC LIBRARY DISTRICT		✓	✓	1		
SOUTH CLACKAMAS TRANSPORTATION 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		
				Internal Control	Accounting Errors	Noncompliance
SOUTHWEST LINCOLN COUNTY WATER PEOPLE'S UTILITY DISTRICT	✓					
SUBURBAN EAST SALEM WATER		✓		1		
SUTHERLIN WATER CONTROL DISTRICT						
TALENT URBAN RENEWAL AGENCY	✓					
TIGARD CITY CENTER DEVELOPMENT AGENCY						
TILLAMOOK CO TRANSPORTATION DISTRICT	✓	✓		3	3	
TRI CITY WATER AND SANITARY AUTHORITY						
TUALATIN DEVELOPMENT COMMISSION	✓					
TUALATIN VALLEY IRRIGATION DISTRICT		✓		3		
UMPQUA PUBLIC TRANSPORTATION DISTRICT		✓	✓	3		
VALLEY VIEW WATER DISTRICT						
VENETA URBAN RENEWAL AGENCY	✓					
WALLOWA CO HEALTH CARE DISTRICT						
WALLOWA LAKE CO SERVICE DISTRICT						
WARRENTON URBAN RENEWAL AGENCY						
WASCO CO 4-H EXTENSION SERVICE DISTRICT	✓					
WASCO CO LIBRARY SERVICE DISTRICT	✓					
WINSTON DILLARD WATER DISTRICT	✓	✓	✓	5	2	
WOOD VILLAGE URBAN RENEWAL AGENCY						
YAMHILL COMMUNICATIONS AGENCY	✓					

Total Untimely Filed Reports: 306

*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, 2024

Municipal Corporation Name	Approved Extension	Comments
COUNTIES		
BAKER CO		
CURRY CO	✓	
SCHOOL DISTRICTS & ESDs		
COOS CO SCHOOL DISTRICT 31		Report filed January 23, 2025
MALHEUR CO SCHOOL DISTRICT 8C		Report filed January 13, 2025
RIVERBEND COMMUNITY SCHOOL		
CHARTER SCHOOLS		
FOREST GROVE COMMUNITY SCHOOL		
REEDSPORT COMMUNITY CHARTER SCHOOL		
SHERIDAN ALLPREP ACADEMY		
SHERIDAN JAPANESE CHARTER SCHOOL		
SOUTHERN OREGON SUCCESS ACADEMY		
CITIES		
ADAIR VILLAGE		
ALBANY		
ANTELOPE		
BURNS		
CASCADE LOCKS		
CAVE JUNCTION		
CENTRAL POINT		
CHILOQUIN		
COQUILLE		
COTTAGE GROVE		
CULVER	✓	Report filed February 18, 2025
DEPOE BAY		
DRAIN		
DUFUR		
EAGLE POINT		
FAIRVIEW		
GARIBALDI		
GASTON		
GOLD HILL		
HELIX		
JOHN DAY		
JOSEPH		
KING CITY		
LAKEVIEW		
MAUPIN		
METOLIUS	✓	

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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	Comments
MONROE	✓	Report filed January 29, 2025
MOSIER		
NORTH PLAINS		
PHOENIX		
RIDDLE	✓	Report filed January 31, 2025
SCAPPOOSE	✓	
SENECA	✓	
SHADY COVE		
SILETZ		
SUMPTER		
SWEET HOME		
WALDPORT		
YACHATS	✓	
FIRE DISTRICTS		
ALBANY RFPD		
CHILOQUIN AGENCY LAKE RFPD		
COLUMBIA RIVER FIRE & RESCUE		Report filed January 17, 2025
CRESCENT RFPD		
GLENDALE AMBULANCE DISTRICT		
HUBBARD RFPD		Report filed January 28, 2025
IMBLER RFPD		
JACKSON CO RFPD 5		
JEFFERSON CO RFPD 1		
MIST BIRKENFELD RFPD		
SHERIDAN RFPD		
ST PAUL RFPD		Filed review report, audit required
TILLAMOOK RFPD	✓	Report filed January 22, 2025
WEST VALLEY FIRE DISTRICT		
YAMHILL RFPD		Report filed February 7, 2025
OTHER SPECIAL DISTRICTS		
BAKER VALLEY IRRIGATION DISTRICT		
BASIN TRANSIT SERVICE		
CENTRAL ALBANY REVITALIZATION AREA		
CENTRAL OREGON INTERGOVERNMENTAL COUNCIL		
CENTRAL OREGON LAW ENFORCEMENT SERVICES		
CENTRAL POINT DEVELOPMENT COMMISSION		
CHEHALEM PARKS & REC DISTRICT		
COLUMBIA 911 COMMUNICATIONS DISTRICT		
COQUILLE URBAN RENEWAL AGENCY		
CRYSTAL SPRINGS WATER DISTRICT		
CURRY CO PUBLIC TRANSIT SERVICE DISTRICT		
EAST FORK IRRIGATION 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	Comments
GLIDE-IDLELYD SANITARY DISTRICT		Filed review report, audit required
GREEN AREA WATER AND SANITARY AUTHORITY		
JEFFERSON CO EMERGENCY MEDICAL SERVICE		
JOHN DAY URBAN RENEWAL AGENCY		
JOHN DAY/CANYON CITY PARKS & REC		Filed review report, audit required
KLAMATH SWCD	✓	Filed review report, audit required
LYONS-MEHAMA WATER DISTRICT		
MCNULTY WATER PUD		
MID-COLUMBIA CENTER FOR LIVING		
MILES CROSSING SANITARY SEWER DISTRICT		
NORTH CENTRAL PUBLIC HEALTH DISTRICT		
NORTHERN OREGON CORRECTIONS		
OAK LODGE WATER SERVICES AUTHORITY		
OAK LODGE WATER SERVICES DISTRICT		
ONTARIO RECREATION DISTRICT		
PARKDALE SANITARY DISTRICT		
PORT OF ARLINGTON		
PORT OF CASCADE LOCKS		
PORT OF GARIBALDI		
PORT OF PORT ORFORD	✓	
ROGUE RIVER VALLEY IRRIGATION DISTRICT		
SHASTA VIEW IRRIGATION DISTRICT		
SOUTH CENTRAL OREGON ECONOMIC DEVELOPMENT DISTRICT		
SUNSET EMPIRE TRANSPORTATION DISTRICT		
THREE SISTERS IRRIGATION DISTRICT		
URBAN RENEWAL AGENCY OF THE CITY OF PHOENIX		
WHITE RIVER HEALTH DISTRICT		
WICKIUP WATER DISTRICT		
YACHATS URBAN RENEWAL DISTRICT	✓	
YOUNGS RIVER LEWIS & CLARK WATER		

Total Reports Not Filed: 106

*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)

About the Report

Audit team

Teresa Furnish, CISA, Deputy Director

Amy John, CPA, Audit Manager

Dacia Smith, Program Lead

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 Secretary of State and is independent of other agencies within the Executive, Legislative, and Judicial branches of Oregon government. The Secretary of State has constitutional authority to audit all state officers, agencies, boards and commissions as well as administer municipal audit law.



**Oregon Secretary of State
Audits Division**

Secretary of State **Tobias Read**
Audits Director **Steve Bergmann**

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

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