



Fiscal Year 2024

Oregon Municipalities: Summary of Financial Reporting

February 2026

Report 2026-04



Oregon
Secretary of State

Introduction

Background

Oregon’s municipalities, 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 municipalities must submit to the Secretary of State.¹

Municipal Audit Law requires the Secretary of State 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.

1,841 municipalities 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 report 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 \$1 million, 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 fiscal year. Extensions could be for up to an additional six months, making due dates as late as June 30 the following year.

Municipalities with total annual expenditures between \$250,000 and \$1 million are not required to have an audit and may opt to have agreed-upon procedures (AUP) performed by an independent accountant. Municipalities with total annual expenditures of \$250,000 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 are posted on the Secretary of State’s website.⁴

Fiscal Year 2024

Of the 1,841 municipalities in Oregon, 1,204 were expected to file audit reports with the Secretary of State for fiscal year 2024. However, 114 (9.5%) of the required audits were still not filed as of December 31, 2025. This is an increase from the prior year when 106 municipalities did not file required audit reports (see Figure 2).

¹ Oregon Revised Statutes 297.405-.555 and 297.990

² The Oregon Legislature amended Municipal Audit Law to increase reporting thresholds and replace review reports with agreed-upon procedures for fiscal years ending on or after January 1, 2024. 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.

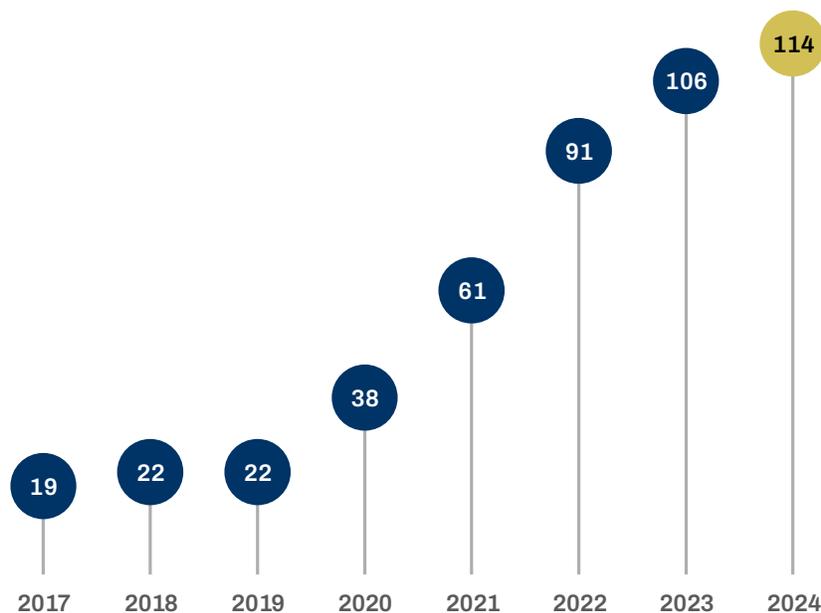
⁴ The municipal audit search page can be found online at sos.oregon.gov.

Figure 1: Fiscal year 2024 financial reports by type of municipality

	Audit	Review & AUP	In-Lieu	Total
Counties	36			36
Community Colleges	17			17
School Districts & ESDs	208			208
Charter schools	113			113
Cities	215	11	15	241
Fire Districts	126	41	96	263
Other Special Districts	489	71	403	963
Grand Total	1,204	123	514	1,841

Municipalities and auditing firms alike are still struggling with challenges in hiring and retaining qualified staff. Staffing and limited resources remained one of the most-commonly cited reasons for filing late audit reports.

Figure 2: The number of non-filers has increased



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 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 2024 compared to the prior year, although still higher than the number received prior to the COVID-19 pandemic. We received requests from 278 municipalities, one of every four audit filers.

The reasons cited for extensions vary, including delays from vacancies of key staff at both municipalities and firms, challenges with accounting software implementation and errors, operational and building maintenance challenges, and switching audit firms.

Requests for extension are typically denied when a request does not demonstrate good cause as required, when the request is related to a report in lieu of audit or AUP reporting, or when a municipality has routinely filed late reports or requested extensions for similar reasons year after year.

The percentage of extension requests approved for the 2024 filing year was 62%, which fell below the prior year percentage. This is largely due to the number of municipalities on the delinquent filers list and challenges on getting caught up; extensions are typically denied when the municipality has a history of late filing.

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 municipality must determine the corrective measures necessary to address the deficiencies. Municipal Audit Law requires a municipality 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:⁵

- A list of municipalities required to file audit reports with the Secretary;
- A list of municipalities that filed audit reports with the Secretary within six months after the close of the year under audit;
- A list of municipalities that did not request a filing extension and did not file their report within six months of close of fiscal year;
- A list of municipalities 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 municipality submitted a plan of action to the Secretary of State.

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

⁵ [Oregon Revised Statute 297.471](#)

Summary Report

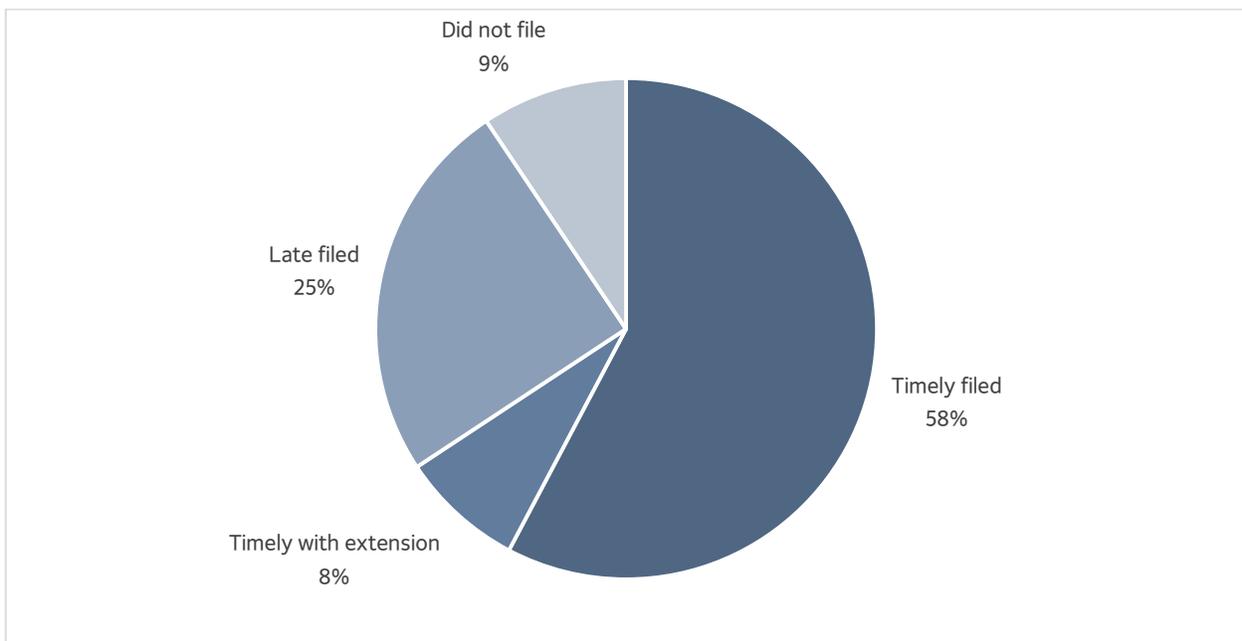
The requirements in Municipal Audit Law are intended for municipalities to be financially accountable to the public. Many stakeholders are involved in the municipal audit process. Government officials understand the annual reporting requirements; independent accountants provide timely audit services;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

Audit Report Filings

Of the 1,841 municipalities actively registered in Oregon, 1,204 were expected to file an audit with the Secretary of State. As shown in Figure 3, 66% of these municipalities filed their audit reports on time or within their approved extension deadline. Of the 278 that requested and received extensions, 90 filed their report within the extended deadline.

As of December 31, 2025, 114 municipalities had not filed a fiscal year 2024 audit report; these municipalities included four counties, 40 cities, two school districts and education service districts (ESDs), four charter schools, 15 fire districts, and 49 special districts.

Figure 3: Filing status of fiscal year 2024 audit reports



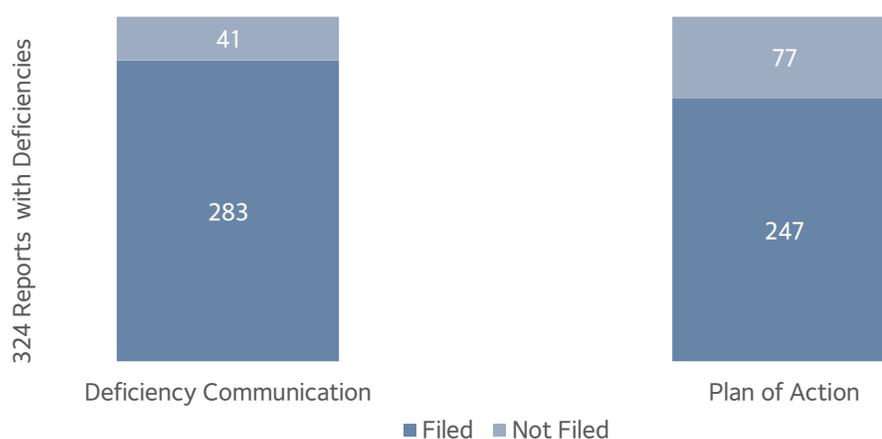
Audit Report Deficiencies

Professional auditing standards require independent accountants to communicate, in writing, instances of significant deficiencies and material weaknesses to the municipality'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 still 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 4, of the 1,090 municipal audit reports filed for fiscal year 2024, 324 (30%) reported one or more audit deficiencies. A total of 630 deficiencies were reported overall, with the majority related to weaknesses in internal control. Of the municipalities with deficiencies reported, 76% filed a plan of action and 87% filed deficiency communications with the Secretary of State as required. The rate of compliance for filing the required plan of action has decreased from 82% in 2023 but remains higher than average.

Figure 4: 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 324 municipalities. A deficiency exists when the design or operation of controls does not allow management or employees 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 150 municipalities. Many could have been detected and corrected timely if the municipality had a stronger system of internal control. Some common errors are recording amounts in the wrong account, fund, or reporting period, and misstatements for failing 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 42 municipalities. Ad valorem taxes, such as property taxes, are a major source of revenue for most of Oregon's municipalities. As such, municipalities 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, 2025. We appreciate the ongoing partnership with independent accountants and Oregon municipalities 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 audit reports within the six-month statutory deadline or within an approved extension deadline.

Appendix B is a list of municipalities that either filed audit 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 municipalities that had not filed the required audit as of December 31, 2025.

Appendix A: Timely Filed Audit Reports

Total Timely Filed Reports: 789

Municipalities listed in Appendix A filed timely audit reports. Those with a checkmark in the Approved Extension column filed within their approved extension period. Municipalities with no checkmarks or numbers filed on time and had no reportable audit findings.

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
COUNTIES						
BENTON CO	✓					
CLACKAMAS CO	✓					
CLATSOP CO						
COLUMBIA CO	✓	✓	✓	1	1	
DESCHUTES CO						
DOUGLAS CO						
HARNEY CO						
HOOD RIVER CO		✓	✓	1	1	
JACKSON CO						
JOSEPHINE CO		✓	✓	3		
KLAMATH CO	✓					
LANE CO						
LINN CO						
MALHEUR CO						
MARION CO						
MULTNOMAH CO						
POLK CO	✓					
SHERMAN CO		✓	✓	1		
TILLAMOOK CO						
UNION CO		✓	✓	1		
WASHINGTON CO	✓	✓	✓	4	1	1
WHEELER CO		✓	✓	2		
YAMHILL CO						
COMMUNITY COLLEGES						
CENTRAL OREGON COMMUNITY COLLEGE						
CHEMEKETA COMMUNITY COLLEGE						

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

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

Appendix A: Timely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
CLACKAMAS COMMUNITY COLLEGE						
CLATSOP COMMUNITY COLLEGE						
KLAMATH COMMUNITY COLLEGE						
LANE COMMUNITY COLLEGE	✓			1		
LINN-BENTON COMMUNITY COLLEGE						
MOUNT HOOD COMMUNITY COLLEGE		✓	✓	1	1	
PORTLAND COMMUNITY COLLEGE						
ROGUE COMMUNITY COLLEGE	✓	✓	✓	1	1	
SOUTHWESTERN OREGON COMMUNITY COLLEGE DISTRICT						
TILLAMOOK BAY COMMUNITY COLLEGE						
TREASURE VALLEY COMMUNITY COLLEGE	✓	✓	✓	1	1	
UMPQUA COMMUNITY COLLEGE						
SCHOOL DISTRICTS & ESDs						
BAKER CO SCHOOL DISTRICT 16J						
BAKER CO SCHOOL DISTRICT 61						
BENTON CO SCHOOL DISTRICT 17J						
BENTON CO SCHOOL DISTRICT 1J						
CLACKAMAS CO SCHOOL DISTRICT 108	✓	✓	✓	2	2	
CLACKAMAS CO SCHOOL DISTRICT 46						
CLACKAMAS CO SCHOOL DISTRICT 53						

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Appendix A: Timely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
CLACKAMAS CO SCHOOL DISTRICT 62						
CLACKAMAS ESD						
CLATSOP CO SCHOOL DISTRICT 8		✓	✓	1	1	
COLUMBIA CO SCHOOL DISTRICT 13						
COLUMBIA CO SCHOOL DISTRICT 1J		✓	✓	1		
COLUMBIA CO SCHOOL DISTRICT 47J		✓	✓	2	2	
COLUMBIA CO SCHOOL DISTRICT 6J						
COOS CO SCHOOL DISTRICT 13						
COOS CO SCHOOL DISTRICT 54C						
COOS CO SCHOOL DISTRICT 8		✓	✓	2	1	1
COOS CO SCHOOL DISTRICT 9						
CROOK CO SCHOOL DISTRICT						
CURRY CO SCHOOL DISTRICT 1						
CURRY CO SCHOOL DISTRICT 2CJ						
DESCHUTES CO SCHOOL DISTRICT 1						
DESCHUTES CO SCHOOL DISTRICT 2J						
DESCHUTES CO SCHOOL DISTRICT 6						
DOUGLAS CO ESD	✓					
DOUGLAS CO SCHOOL DISTRICT 1						
DOUGLAS CO SCHOOL DISTRICT 105						
DOUGLAS CO SCHOOL DISTRICT 116	✓					

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Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
DOUGLAS CO SCHOOL DISTRICT 12						
DOUGLAS CO SCHOOL DISTRICT 130						
DOUGLAS CO SCHOOL DISTRICT 15						
DOUGLAS CO SCHOOL DISTRICT 19						
DOUGLAS CO SCHOOL DISTRICT 32						
DOUGLAS CO SCHOOL DISTRICT 34						
DOUGLAS CO SCHOOL DISTRICT 4						
DOUGLAS CO SCHOOL DISTRICT 70						
DOUGLAS CO SCHOOL DISTRICT 77		✓	✓	3		
FOSSIL SCHOOL DISTRICT 21J		✓	✓	2		
GILLIAM CO SCHOOL DISTRICT 25J		✓	✓	1		
GRANT CO ESD						
GRANT CO SCHOOL DISTRICT 16J						
GRANT CO SCHOOL DISTRICT 17						
GRANT CO SCHOOL DISTRICT 3						
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		

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Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
HARNEY CO SCHOOL DISTRICT 1J			✓	1	1	
HARNEY CO SCHOOL DISTRICT 28			✓	1	1	
HARNEY CO SCHOOL DISTRICT 3						
HARNEY CO SCHOOL DISTRICT 33		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 4			✓	1	1	
HARNEY CO SCHOOL DISTRICT 5			✓	1	1	
HARNEY CO SCHOOL DISTRICT 7		✓	✓	1		
HIGH DESERT ESD REGION 10						
HOOD RIVER CO SCHOOL DISTRICT		✓	✓	7	7	
IMBLER SCHOOL DISTRICT 11		✓	✓	1		
INTERMOUNTAIN EDUCATION SERVICE DISTRICT						
JACKSON CO SCHOOL DISTRICT 35						
JACKSON CO SCHOOL DISTRICT 5		✓	✓	3	2	1
JACKSON CO SCHOOL DISTRICT 549C						
JACKSON CO SCHOOL DISTRICT 9						
JEFFERSON CO ESD						
JEFFERSON CO SCHOOL DISTRICT 4						
JEFFERSON CO SCHOOL DISTRICT 41		✓	✓	1		
JEFFERSON CO SCHOOL DISTRICT 509J						
JEFFERSON CO SCHOOL DISTRICT 8						
JOSEPHINE CO SCHOOL DISTRICT 7						

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Appendix A: Timely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
JOSEPHINE CO/THREE RIVERS SCHOOL DISTRICT						
KLAMATH CO SCHOOL DISTRICT						
LAKE CO ESD						
LAKE CO SCHOOL DISTRICT 14						
LAKE CO SCHOOL DISTRICT 18						
LAKE CO SCHOOL DISTRICT 21						
LAKE CO SCHOOL DISTRICT 7		✓	✓	2	2	
LANE CO SCHOOL DISTRICT 1						
LANE CO SCHOOL DISTRICT 19						
LANE CO SCHOOL DISTRICT 28J						
LANE CO SCHOOL DISTRICT 32						
LANE CO SCHOOL DISTRICT 40						
LANE CO SCHOOL DISTRICT 4J		✓	✓	5	5	
LANE CO SCHOOL DISTRICT 52						
LANE CO SCHOOL DISTRICT 71	✓					
LANE CO SCHOOL DISTRICT 97J						
LINCOLN CO SCHOOL DISTRICT						
LINN CO SCHOOL DISTRICT 129J						
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						
MALHEUR CO SCHOOL DISTRICT 26		✓	✓	2		1
MALHEUR CO SCHOOL DISTRICT 3						
MALHEUR CO SCHOOL DISTRICT 51		✓	✓	1		
MALHEUR CO SCHOOL DISTRICT 61		✓	✓	1	1	

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Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
MALHEUR CO SCHOOL DISTRICT 81						
MARION CO SCHOOL DISTRICT 14J						
MARION CO SCHOOL DISTRICT 15		✓	✓	2	1	1
MARION CO SCHOOL DISTRICT 24J						
MARION CO SCHOOL DISTRICT 29J		✓	✓	1		1
MARION CO SCHOOL DISTRICT 45						
MARION CO SCHOOL DISTRICT 4J						
MARION CO SCHOOL DISTRICT 91						
MORROW CO SCHOOL DISTRICT 1						
MULTNOMAH CO ESD						
MULTNOMAH CO SCHOOL DISTRICT 1J						
MULTNOMAH CO SCHOOL DISTRICT 28J						
MULTNOMAH CO SCHOOL DISTRICT 3		✓	✓	1		1
MULTNOMAH CO SCHOOL DISTRICT 39						
MULTNOMAH CO SCHOOL DISTRICT 40						
MULTNOMAH CO SCHOOL DISTRICT 51J						
NORTH CENTRAL ESD						
POLK CO SCHOOL DISTRICT 2						
POLK CO SCHOOL DISTRICT 57		✓		2		
SOUTH COAST ESD		✓	✓	3	2	1

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				Internal Control	Accounting Errors	Non-Compliance
SOUTHERN OREGON ESD						
TILLAMOOK CO SCHOOL DISTRICT 56						
TILLAMOOK CO SCHOOL DISTRICT 9						
UMATILLA CO SCHOOL DISTRICT 16R						
UMATILLA CO SCHOOL DISTRICT 7						
UMATILLA CO SCHOOL DISTRICT 8R						
UNION CO SCHOOL DISTRICT 1			✓	1		
UNION CO SCHOOL DISTRICT 23		✓	✓	9	2	1
UNION CO SCHOOL DISTRICT 5		✓	✓	1		
WALLOWA CO SCHOOL DISTRICT 12		✓	✓	1		
WALLOWA CO SCHOOL DISTRICT 54		✓	✓	1		
WALLOWA CO SCHOOL DISTRICT 6		✓	✓	1		
WASCO CO SCHOOL DISTRICT 21		✓	✓	2	1	
WASCO CO SCHOOL DISTRICT 29		✓		2	1	1
WASHINGTON CO SCHOOL DISTRICT 13						
WASHINGTON CO SCHOOL DISTRICT 15						
WASHINGTON CO SCHOOL DISTRICT 1J						
WASHINGTON CO SCHOOL DISTRICT 23J						
WASHINGTON CO SCHOOL DISTRICT 48J						

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Appendix A: Timely Filed Audit Reports

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				Internal Control	Accounting Errors	Non-Compliance
WASHINGTON CO SCHOOL DISTRICT 511J		✓	✓	1	1	
WASHINGTON CO SCHOOL DISTRICT 88J		✓		3	3	
WHEELER CO SCHOOL DISTRICT 1						
WHEELER CO SCHOOL DISTRICT 55		✓	✓	2		1
YAMHILL CO SCHOOL DISTRICT 1						
YAMHILL CO SCHOOL DISTRICT 30J	✓		✓	4	4	
YAMHILL CO SCHOOL DISTRICT 48J		✓	✓	1		1
YAMHILL CO SCHOOL DISTRICT 4J						
CHARTER SCHOOLS						
ARCO IRIS SPANISH IMMERSION CHARTER SCHOOL						
BAKER CO SCHOOL DISTRICT 30J		✓	✓	1		
BAKER EARLY COLLEGE		✓	✓	1		
BAKER WEB ACADEMY		✓	✓	1		
BETHANY CHARTER SCHOOL						
CAMAS VALLEY SCHOOL						
CANNON BEACH ACADEMY						
CASCADE HEIGHTS PUBLIC CHARTER SCHOOL						
CENTER FOR ADVANCED LEARNING, THE		✓	✓	1	1	
CITY VIEW CHARTER SCHOOL						
CLACKAMAS ACADEMY OF INDUSTRIAL SCIENCE						
CLACKAMAS MIDDLE COLLEGE		✓		1		
CLACKAMAS WEB ACADEMY	✓	✓		1		

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				Internal Control	Accounting Errors	Non-Compliance
COBURG COMMUNITY CHARTER SCHOOL		✓		1		
COMMUNITY INNOVATION PARTNERS						
COMMUNITY ROOTS SCHOOL						
CRATER LAKE CHARTER ACADEMY						
EAGLE CHARTER SCHOOL		✓	✓	3	1	
EDDYVILLE CHARTER SCHOOL						
EMERSON SCHOOL, THE						
ESTACADA WEB ACADEMY						
EVERGREEN VIRTUAL ACADEMY						
GILLIAM CO SCHOOL DISTRICT 3		✓	✓	1		
HARMONY ACADEMY						
HOLLA SCHOOL						
HOME SCHOLAR'S ACADEMY OF OAKRIDGE AND WESTFIR						
HOWARD STREET CHARTER SCHOOL						
INSIGHT SCHOOL OF OREGON PAINTED HILLS						
JACKSON CO SCHOOL DISTRICT 59						
JACKSON CO SCHOOL DISTRICT 91						
JANE GOODALL ENVIRONMENTAL MIDDLE SCHOOL						
KALMIOPSIS COMMUNITY ARTS HIGH SCHOOL	✓	✓	✓	1		1
KIDS UNLIMITED ACADEMY WHITE CITY						
KINGS VALLEY CHARTER SCHOOL		✓	✓	1	1	

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

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Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
LE MONDE FRENCH IMMERSION PUBLIC CHARTER SCHOOL						
LIGHTHOUSE SCHOOL, THE						
LOGOS PUBLIC CHARTER SCHOOL						
LUCKIAMUTE VALLEY CHARTER SCHOOLS		✓	✓	2	2	
M.I.T.C.H. CHARTER SCHOOL						
M.I.T.C.H. SHERWOOD CHARTER SCHOOL						
MADRONE TRAIL CHARTER SCHOOL						
MALHEUR CO SCHOOL DISTRICT 29						
MALHEUR CO SCHOOL DISTRICT 66						
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY - GRESHAM						
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY - ST HELENS						
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY- DAVID DOUGLAS						
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY- PORTLAND						
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY- REYNOLDS						
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY- WOODBURN						
METRO EAST WEB ACADEMY		✓	✓	1	1	

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				Internal Control	Accounting Errors	Non-Compliance
MOLALLA RIVER 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						
PHOENIX SCHOOL						
PORTLAND VILLAGE SCHOOL						
POWELL BUTTE COMMUNITY CHARTER		✓	✓	3	1	
RIDGELINE MONTESSORI CHARTER SCHOOL						
SILETZ VALLEY SCHOOL						
SILVIES RIVER CHARTER SCHOOL						
SOUTH COLUMBIA FAMILY SCHOOL						
SUNNY WOLF CHARTER SCHOOL						
THE COTTONWOOD SCHOOL OF CIVICS AND SCIENCE						
THE IVY SCHOOL						
UNION CO SCHOOL DISTRICT 15		✓	✓	1		

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Appendix A: Timely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
VALLEY INQUIRY CHARTER SCHOOL	✓					
VALLEY SCHOOL OF SOUTHERN OREGON						
VILLAGE SCHOOL, THE		✓		1		
WEST LANE TECHNICAL LEARNING CENTER						
WILLAMETTE CONNECTIONS ACADEMY						
WOODLAND EDUCATIONAL INITIATIVE CHARTER SCHOOL						
CITIES						
ASHLAND						
ASTORIA	✓					
AUMSVILLE	✓					
AURORA						
BANDON						
BANKS						
BAY CITY		✓	✓	3	2	1
BEAVERTON						
BEND						
BROOKINGS						
BROWNSVILLE						
CANYON CITY		✓	✓	2		
CARLTON	✓					
CLATSKANIE	✓					
COLUMBIA CITY						
CONDON		✓	✓	1		
COOS BAY						
CORNELIUS						
DALLAS						
DAYTON	✓					
DONALD						
DUNDEE	✓		✓	1	1	

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Appendix A: Timely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
DURHAM						
ECHO		✓	✓	2		
ELGIN		✓	✓	4	1	
ELKTON	✓					
ESTACADA						
EUGENE						
FOSSIL		✓		2	1	1
GEARHART		✓	✓	1		
GLADSTONE	✓					
GLENDALE		✓		2	1	
GRANTS PASS						
GRESHAM						
HAINES		✓	✓	1		
HALFWAY		✓	✓	1		
HALSEY						
HAPPY VALLEY						
HILLSBORO						
HINES						
HOOD RIVER	✓	✓	✓	2	2	
HUBBARD	✓					
HUNTINGTON	✓					
IDANHA	✓	✓	✓	2	1	
IRRIGON						
ISLAND CITY		✓	✓	1		
JACKSONVILLE						
JEFFERSON						
JUNCTION CITY						
KEIZER						
KLAMATH FALLS						
LA GRANDE		✓	✓	1		1
LA PINE	✓	✓	✓	5	2	
LAFAYETTE	✓					
LAKE OSWEGO						
LINCOLN CITY	✓	✓		2	2	

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Appendix A: Timely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
LOWELL						
MANZANITA		✓	✓	1		
MCMINNVILLE						
MEDFORD						
MILLERSBURG						
MILTON FREEWATER	✓					
MILWAUKIE						
MOLALLA						
MONMOUTH		✓	✓	2		
MONROE	✓		✓	2	1	1
MORO		✓	✓	2		
MOUNT ANGEL						
MOUNT VERNON		✓	✓	2		
NEHALEM		✓		1		
NEWBERG	✓					
NORTH BEND	✓	✓		1	1	
NORTH POWDER						
NYSSA						
OREGON CITY						
PILOT ROCK		✓	✓	2	1	
PORTLAND			✓	1	1	
PRAIRIE CITY						
PRINEVILLE						
REDMOND						
REEDSPORT	✓					
ROCKAWAY BEACH		✓	✓	3	2	
ROGUE RIVER			✓	3	1	
ROSEBURG	✓					
SALEM						
SANDY		✓	✓	3		
SCIO		✓	✓	2		
SCOTTS MILLS			✓	1		
SEASIDE	✓					
SILVERTON						

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Appendix A: Timely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
SPRINGFIELD						
SUBLIMITY	✓					
SUTHERLIN						
TALENT						
TANGENT	✓					
THE DALLES						
TIGARD						
TILLAMOOK						
TROUTDALE						
TUALATIN						
UMATILLA						
UNION		✓	✓	3	2	
VALE						
WALLOWA		✓	✓	1		
WARRENTON	✓					
WASCO		✓		8	6	2
WEST LINN						
WHEELER		✓	✓	2		
WILSONVILLE						
WOOD VILLAGE						
WOODBURN						
FIRE DISTRICTS						
AMITY RFPD		✓	✓	1		
AUMSVILLE RFPD		✓	✓	1		
AURORA RFPD						
BANKS FIRE DISTRICT 13						
BLACK BUTTE RANCH RFPD						
BOARDMAN FIRE AND RESCUE		✓		2		
CANBY RFPD 62						
CHARLESTON RFPD						
CLACKAMAS CO FIRE DISTRICT 1						
CLATSKANIE RFPD		✓		3	1	
CLOVERDALE RFPD		✓		5	3	2
COBURG RFPD		✓	✓	2		

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Appendix A: Timely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
COLTON RFPD						
COLUMBIA RIVER FIRE & RESCUE	✓	✓	✓	1		
CORBETT FIRE DISTRICT NO. 14						
CORVALLIS RFPD		✓	✓	2	1	
CROOK CO FIRE & RESCUE		✓	✓	1	1	
CROOKED RIVER RANCH RFPD						
DAYTON RFPD		✓	✓	2		
DEPOE BAY RFPD	✓					
DESCHUTES CO RFPD 2						
DOUGLAS CO RFPD 2						
EAST UMATILLA FIRE AND RESCUE						
ESTACADA RFPD		✓	✓	3	1	
EUGENE RFPD 01						
EVANS VALLEY RFPD						
GOSHEN RFPD		✓		2		
HALSEY SHEDD RFPD		✓	✓	2		
HARRISBURG RFPD	✓					
HOODLAND RFPD						
ILLINOIS VALLEY RFPD						
JACKSON CO RFPD 3						
JEFFERSON RFPD						
JUNCTION CITY RFPD			✓	2		
KEIZER RFPD						
KENO RFPD						
KLAMATH CO RFPD 1		✓		2		
LA PINE RFPD	✓	✓	✓	2		
LAKE GROVE RFPD						
LANE FIRE AUTHORITY						
LEBANON RFPD						
LYONS FIRE DISTRICT & AMBULANCE SERVICE		✓	✓	3	2	1
MARION CO RFPD 01	✓					

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Appendix A: Timely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
MEDFORD RFPD		✓	✓	1		
MID-COLUMBIA FIRE & RESCUE						
MOHAWK VALLEY RFPD		✓	✓	1	1	
MOLALLA RFPD						
MONROE RFPD		✓	✓	1		
MT ANGEL FIRE DISTRICT						
MULTNOMAH CO RFPD 10	✓					
NEHALEM BAY FIRE & RESCUE DISTRICT		✓	✓	1		
NESTUCCA RFPD		✓	✓	2		2
NETARTS OCEANSIDE RFPD		✓	✓	2		
PHILOMATH RFPD						
PLEASANT HILL GOSHEN RURAL FIRE PROTECTION DISTRICT		✓		2		
PLEASANT HILL RFPD		✓		2		
POLK CO RFPD 1	✓					
REDMOND FIRE AND RESCUE						
RIVERDALE RFPD						
ROGUE RIVER RFPD						
SANDY RFPD						
SANTA CLARA RFPD						
SCAPPOOSE RFPD		✓	✓	2		
SCIO RFPD		✓	✓	4	2	2
SILVERTON RFPD						
SIUSLAW VALLEY FIRE & RESCUE		✓	✓	1		1
SOUTH LANE CO RFPD		✓		2	1	1
STAYTON RFPD						
SUBLIMITY RFPD						
SWEET HOME FIRE & AMBULANCE DISTRICT		✓	✓	1	1	
TANGENT RFPD		✓		1		
TRI CITY RFPD 04		✓	✓	2		

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Appendix A: Timely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
TUALATIN VALLEY FIRE & RESCUE						
TURNER RFPD						
WESTERN LANE FIRE AND EMS AUTHORITY		✓	✓	4	4	
WILLIAMS RFPD						
WINSTON-DILLARD RFPD 5						
WOODBURN RFPD	✓					
WY'EAST RFPD		✓	✓	1		
YACHATS RFPD						
OTHER SPECIAL DISTRICTS						
ARCH CAPE DOMESTIC WATER SERVICE DISTRICT		✓	✓	1		1
ARCH CAPE SANITARY DISTRICT		✓	✓	1		
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 CO LIBRARY SERVICE DISTRICT	✓					

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Appendix A: Timely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
BENTON COUNTY 911 EMERGENCY COMMUNICATIONS SERVICES COUNTY SERVICE DISTRICT	✓					
BENTON COUNTY AGRICULTURAL EXTENSION SERVICES DISTRICT	✓					
BENTON SWCD		✓	✓	2		
BLACK BUTTE RANCH COUNTY SERVICE DISTRICT						
BOARDMAN PARKS & REC DISTRICT	✓	✓	✓	6	3	
BORING WATER DISTRICT						
BROOKINGS URBAN RENEWAL AGENCY						
BROOKS COMMUNITY SERVICE DISTRICT						
BUELL RED PRAIRIE WATER DISTRICT		✓	✓	2		2
CARLTON URBAN RENEWAL AGENCY						
CENTRAL LINCOLN PUD						
CENTRAL OREGON IRRIGATION DISTRICT						
CENTRAL OREGON REGIONAL HOUSING AUTHORITY						
CHARLESTON SANITARY DISTRICT						
CHENOWITH WATER PUD		✓	✓	2	1	
CHETCO COMMUNITY LIBRARY DISTRICT						
CITY CO INSURANCE SERVICE ADM TRUST						
CITY OF HAPPY VALLEY URBAN RENEWAL AGENCY						

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Appendix A: Timely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
CITY OF OREGON CITY URBAN RENEWAL COMMISSION						
CLACKAMAS 800 RADIO GROUP	✓					
CLACKAMAS CO DEVELOPMENT AGENCY						
CLACKAMAS CO ENHANCED LAW ENFORCEMENT DISTRICT						
CLACKAMAS CO EXTENSION AND 4-H SERVICES DISTRICT						
CLACKAMAS CO SERVICE DISTRICT 5						
CLACKAMAS CO VECTOR CONTROL						
CLACKAMAS RIVER WATER	✓					
CLATSKANIE LIBRARY DISTRICT		✓	✓	2		
CLATSKANIE PUD						
CLATSOP CARE CENTER HEALTH DISTRICT		✓	✓	1	1	
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 CO 4H & EXTENSION SERVICE DISTRICT	✓		✓	1	1	
COLUMBIA CORRIDOR DRAINAGE DISTRICTS JOINT CONTRACTING AUTHORITY						
COLUMBIA DEVELOPMENT AUTHORITY						
COLUMBIA GATEWAY URBAN RENEWAL AGENCY						

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Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
COLUMBIA GORGE REGIONAL AIRPORT						
COLUMBIA IMPROVEMENT DISTRICT	✓					
COLUMBIA RIVER ESTUARY STUDY TASKFORCE						
COLUMBIA RIVER PUD						
COOS BAY NORTH BEND WATER BOARD		✓	✓	1		
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						
CROOK CO PARKS & REC DISTRICT		✓	✓	3	3	
DALLAS COMMUNITY DEVELOPMENT COMMISSION URBAN RENEWAL AGENCY						
DESCHUTES BASIN BOARD OF CONTROL						
DESCHUTES CO 911 COMMUNICATIONS SERVICE DISTRICT						
DESCHUTES CO EXTENSION & 4H SERVICE DISTRICT						
DESCHUTES CO ROAD AGENCY						

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Appendix A: Timely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
DESCHUTES PUBLIC LIBRARY						
DESCHUTES VALLEY WATER DISTRICT		✓	✓	1		
DOUGLAS CO 4-H MASTER GARDENER & EXTENSION SERVICE DISTRICT						
DUNTHORPE RIVERDALE SERVICE DISTRICT						
EAGLE POINT IRRIGATION DISTRICT		✓	✓	1		
EAGLE VALLEY SWCD		✓	✓	1		
EAST IMPROVEMENT DISTRICT		✓	✓	1		
EAST MULTNOMAH SWCD						
EAST SALEM SERVICE DISTRICT						
EMERALD PUD						
EMERGENCY COMMUNICATIONS OF SOUTHERN OREGON						
ESTACADA URBAN RENEWAL AGENCY						
EUGENE URBAN RENEWAL AGENCY						
EUGENE WATER & ELECTRIC BOARD						
FARGO INTERCHANGE SERVICE DISTRICT						
FARMERS IRRIGATION DISTRICT		✓	✓	3	3	
FOREST GROVE URBAN RENEWAL AGENCY						
FORT ROCK SILVER LAKE SWCD						
FRONTIER REGIONAL 911 AGENCY		✓	✓	2		
FRONTIER TELENET		✓	✓	1		
GILLIAM CO SWCD						

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Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
GLADSTONE URBAN RENEWAL AGENCY	✓					
GLENEDEN SANITARY DISTRICT						
GRAND PRAIRIE WATER CONTROL DISTRICT		✓	✓	1		
GRANT CO TRANSPORTATION DISTRICT	✓					
GRANT SWCD		✓	✓	3		
GRANTS PASS IRRIGATION DISTRICT						
GRANTS PASS URBAN RENEWAL AGENCY						
GREATER ST HELENS AQUATIC DISTRICT						
GREATER TOLEDO POOL AND RECREATION DISTRICT						
GRESHAM REDEVELOPMENT COMMISSION						
HARBOR SANITARY DISTRICT		✓	✓	2		
HARNEY DISTRICT HOSPITAL						
HARNEY SWCD	✓					
HECETA WATER PEOPLE'S UTILITY DISTRICT						
HERMISTON IRRIGATION DISTRICT	✓					
HILLSBORO ECONOMIC DEVELOPMENT COUNCIL						
HILLSBORO FOREST GROVE BEAVERTON TIGARD TUALATIN VALLEY JOINT WATER COMMISSION						
HOME FORWARD						
HOMES FOR GOOD HOUSING AGENCY	✓	✓	✓	1	1	

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Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
HOOD RIVER CO 911 COMMUNICATIONS DISTRICT						
HOOD RIVER CO TRANSPORTATION						
HOOD RIVER CO WINDMASTER URBAN RENEWAL DISTRICT						
HOOD RIVER COMMUNITY PARK & REC						
HOOD RIVER COUNTY LIBRARY DISTRICT						
HOOD RIVER URBAN RENEWAL AGENCY	✓					
HORSEFLY IRRIGATION DISTRICT		✓		4	1	
HOUSING AUTHORITY OF CLACKAMAS CO						
HOUSING AUTHORITY OF JACKSON CO	✓					
HOUSING AUTHORITY OF LINCOLN CO						
HOUSING AUTHORITY OF MALHEUR CO						
HOUSING AUTHORITY OF SALEM						
HOUSING AUTHORITY OF UMATILLA CO		✓	✓	3	3	
HOUSING AUTHORITY OF WASHINGTON CO	✓	✓		1	1	
ISLAND CITY AREA SANITARY DISTRICT		✓	✓	1		
JACKSON CO 4-H, MASTER GARDENER & AGRICULTURAL SERVICE DISTRICT						
JACKSON CO LIBRARY DISTRICT	✓					
JACKSON SWCD						

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Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
JACKSONVILLE URBAN RENEWAL AGENCY						
JEFFERSON CO LIBRARY DISTRICT						
JOSEPHINE CO 4H EXTENSION SERVICE DISTRICT						
JOSEPHINE CO 911 AGENCY						
JOSEPHINE HOUSING & COMMUNITY DEVELOPMENT COUNCIL						
JOSEPHINE COUNTY SOLID WASTE AGENCY						
KERNVILLE-GLENEDEN BEACH-LINCOLN BEACH WATER DISTRICT						
KLAMATH CO DRAIN SERVICE DISTRICT						
KLAMATH CO EMERGENCY COMMUNICATIONS DISTRICT		✓	✓	4	2	
KLAMATH CO EXTENSION SERVICE DISTRICT						
KLAMATH CO LIBRARY SERVICE DISTRICT						
KLAMATH CO ROAD SERVICE DISTRICT						
KLAMATH FALLS URBAN RENEWAL AGENCY						
KLAMATH HOUSING AUTHORITY						
KLAMATH PROJECT DROUGHT RESPONSE AGENCY		✓		1		
LA GRANDE URBAN RENEWAL AGENCY						
LA PINE URBAN RENEWAL AGENCY	✓	✓	✓	1	1	
LAKE CO LIBRARY DISTRICT	✓	✓	✓	3	1	

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Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
LAKE GROVE WATER DISTRICT						
LAKE OSWEGO REDEVELOPMENT AGENCY						
LAKESIDE WATER DISTRICT		✓	✓	6		
LAKEVIEW SWCD		✓	✓	1		
LANE LIBRARY DISTRICT						
LANE WORKFORCE PARTNERSHIP						
LEBANON AQUATIC DISTRICT						
LIBRARY DISTRICT OF CLACKAMAS CO						
LINCOLN CITY URBAN RENEWAL AGENCY	✓	✓		2	2	
LINCOLN CO LIBRARY DISTRICT						
LINN CO 4H AND EXTENSION DISTRICT						
LINN CO EMERGENCY TELEPHONE AGENCY						
LINN REGIONAL FUELING FACILITY						
LINN-BENTON HOUSING AUTHORITY	✓					
LONE PINE IRRIGATION DISTRICT						
LOWER UMPQUA HOSPITAL DISTRICT						
MADRAS AQUATIC CENTER						
MALHEUR CO SWCD						
MALHEUR MEMORIAL HEALTH CENTER						
MARION AREA MULTI AGENCY EMERGENCY TELECOMMUNICATION	✓					
MARION CO EXTENSION AND 4-H SERVICE DISTRICT						

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Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
MARION CO HOUSING AUTHORITY						
MARION SWCD						
MCMINNVILLE URBAN RENEWAL AGENCY						
MCMINNVILLE WATER & LIGHT DEPARTMENT						
MEDCOM AMBULANCE AUTHORITY SERVICE DISTRICT		✓	✓	1		
MEDFORD URBAN RENEWAL AGENCY						
MEDFORD WATER COMMISSION						
METRO						
METRO WASTEWATER MANAGEMENT COMMISSION						
METROPOLITAN AREA COMMUNICATIONS						
MIDDLE FORK IRRIGATION DISTRICT		✓	✓	3	1	
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						
MILWAUKIE REDEVELOPMENT COMMISSION						
MOLALLA URBAN RENEWAL AGENCY						
MONMOUTH INDEPENDENCE NETWORK						

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Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
MONMOUTH URBAN RENEWAL DISTRICT						
MORROW CO HEALTH DISTRICT						
MORROW CO UNIFIED RECREATION DISTRICT						
MT HOOD CABLE REGULATORY COMMISSION						
MULTNOMAH CO DRAINAGE DISTRICT 1						
MULTNOMAH COUNTY LIBRARY DISTRICT						
NEAH-KAH-NIE WATER DISTRICT						
NEHALEM BAY WASTEWATER AGENCY		✓	✓	2	1	
NESKOWIN REGIONAL SANITARY AUTHORITY		✓		2		
NESKOWIN REGIONAL WATER DISTRICT		✓	✓	2		
NETARTS OCEANSIDE SANITARY DISTRICT		✓	✓	3	1	
NETARTS WATER DISTRICT		✓	✓	1		
NORTH BEND CITY HOUSING AUTHORITY						
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	✓					
NORTH LINCOLN HEALTH DISTRICT		✓	✓	1		

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Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
NORTH UNIT IRRIGATION DISTRICT						
NORTH WASCO CO PARKS & REC DISTRICT		✓	✓	1		
NORTHEAST OREGON ECONOMIC DEVELOPMENT DISTRICT		✓	✓	1		
NORTHERN WASCO PUD						
NORTHWEST INTERGOVERNMENTAL ENERGY SUPPLY						
NORTHWEST OREGON HOUSING AUTHORITY						
NORTHWEST SENIOR & DISABILITY SERVICES		✓		1	1	
NYSSA ROAD ASSESSMENT DISTRICT 2	✓					
OCEANSIDE WATER DISTRICT		✓	✓	1	1	
ODELL SANITARY DISTRICT		✓	✓	1		
ONTARIO LIBRARY DISTRICT						
OREGON COMMUNITY COLLEGE ASSOCIATION	✓					
OREGON INTERNATIONAL PORT OF COOS BAY						
OREGON PUBLIC ENTITY EXCESS POOL						
OREGON WATER WONDERLAND UNIT II SANITARY DISTRICT		✓	✓	2		
OWYHEE IRRIGATION DISTRICT						
PACIFIC COMMUNITIES HEALTH DISTRICT						
PENINSULA DRAINAGE DISTRICT 1						
PENINSULA DRAINAGE DISTRICT 2						

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

Appendix A: Timely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
PIONEER NURSING HOME HEALTH DISTRICT		✓	✓	2		
PLEASANT HILL GOSHEN FIRE AND RESCUE		✓		2		
POLK CO EXTENSION SERVICE DIST	✓					
POLK SWCD						
PORT OF ALSEA						
PORT OF ASTORIA		✓	✓	1	1	
PORT OF BANDON						
PORT OF COLUMBIA COUNTY		✓		2	2	
PORT OF GOLD BEACH						
PORT OF MORROW						
PORT OF NEWPORT		✓	✓	2	2	
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						
RALEIGH WATER DISTRICT	✓					
REDMOND AREA PARK & RECREATION DISTRICT		✓	✓	2		
REDMOND URBAN RENEWAL AGENCY						
REGIONAL RURAL REVITALIZATION (R3) STRATEGIES CONSORTIUM						
RIDGEVIEW IRRIGATION DISTRICT						

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Appendix A: Timely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
RIVER ROAD PARKS & REC DISTRICT		✓	✓	3	1	
RIVER ROAD WATER DISTRICT						
ROGUE VALLEY SEWER SERVICES						
ROGUE VALLEY TRANSPORTATION DISTRICT						
RURAL LAW ENFORCEMENT DISTRICT						
RURAL ROAD ASSESS DISTRICT 3	✓					
SALEM AREA MASS TRANSIT DISTRICT						
SALEM URBAN RENEWAL AGENCY						
SALISHAN SANITARY DISTRICT		✓	✓	1		
SANDY DRAINAGE IMPROVEMENT COMPANY						
SANDY URBAN RENEWAL AGENCY						
SANTIAM WATER CONTROL DISTRICT						
SCAPPOOSE PUBLIC LIBRARY DISTRICT		✓	✓	2		
SEAL ROCK WATER DISTRICT						
SEASIDE URBAN RENEWAL AGENCY	✓					
SHERMAN CO HEALTH DISTRICT		✓	✓	1		
SILVER FALLS LIBRARY DISTRICT						
SILVERTON URBAN RENEWAL AGENCY						
SISTERS PARK & RECREATION DISTRICT						

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Appendix A: Timely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
SOLID WASTE DISPOSAL SERVICE DISTRICT						
SOUTH CLACKAMAS TRANSPORTATION DISTRICT		✓	✓	1		
SOUTH FORK WATER BOARD						
SOUTH GILLIAM HEALTH DISTRICT		✓	✓	2	1	
SOUTH SUBURBAN SANITARY DISTRICT		✓	✓	1	1	
SOUTHERN COOS HEALTH DISTRICT						
SOUTHWEST LINCOLN COUNTY WATER PEOPLE'S UTILITY DISTRICT						
SPRINGFIELD ECONOMIC DEVELOPMENT AGENCY						
SPRINGFIELD UTILITY BOARD				1	1	
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						
TALENT URBAN RENEWAL AGENCY	✓					
THE DALLES IRRIGATION DISTRICT		✓	✓	1		
TIGARD CITY CENTER DEVELOPMENT AGENCY						
TIGARD-TUALATIN AQUATIC DISTRICT						

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Appendix A: Timely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
TILLAMOOK CO 4H & EXTENSION SERVICE DISTRICT						
TILLAMOOK CO EMERGENCY COMMUNICATIONS DISTRICT						
TILLAMOOK LIGHTWAVE INTERGOVERNMENTAL AGENCY						
TILLAMOOK PUD						
TILLAMOOK SWCD						
TILLAMOOK URBAN RENEWAL AGENCY		✓		2		
TRAINING & EMPLOYMENT CONSORTIUM	✓		✓	2	1	
TRI CITY WATER AND SANITARY AUTHORITY						
TRI-COUNTY COOPERATIVE WEED MANAGEMENT AREA						
TRI-COUNTY METROPOLITAN TRANSPORTATION DISTRICT						
TUALATIN DEVELOPMENT COMMISSION						
TUALATIN HILLS PARKS & REC		✓	✓	1	1	
TUALATIN SWCD						
TUALATIN VALLEY IRRIGATION DISTRICT						
TUALATIN VALLEY WATER DISTRICT						
TUMALO IRRIGATION DISTRICT						
TWIN ROCKS SANITARY DISTRICT		✓	✓	2	1	1
UMATILLA CO SPECIAL LIBRARY DISTRICT	✓					
UMPQUA PUBLIC TRANSPORTATION DISTRICT						
UPPER WILLAMETTE SWCD		✓	✓	2		

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Appendix A: Timely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
URBAN FLOOD SAFETY & WATER QUALITY DISTRICT						
URBAN RENEWAL AGENCY OF THE CITY OF TROUTDALE						
VALE OREGON IRRIGATION DISTRICT						
WALLOWA CO HEALTH CARE DISTRICT						
WALLOWA LAKE IRRIGATION DISTRICT						
WARMSPRINGS IRRIGATION DISTRICT						
WARRENTON URBAN RENEWAL AGENCY	✓					
WASHINGTON CO CONSOLIDATED COMMUNICATIONS AGENCY						
WASHINGTON CO SERVICE DISTRICT FOR LIGHTING 1	✓					
WASHINGTON CO URBAN ROAD MAINTENANCE DISTRICT	✓					
WATER ENVIRONMENT SERVICES						
WATSECO BARVIEW WATER DISTRICT		✓	✓	6	1	1
WEST EXTENSION IRRIGATION DISTRICT		✓	✓	1		
WEST MULTNOMAH SWCD						
WEST SLOPE WATER DISTRICT						
WEST UMATILLA MOSQUITO CONTROL DISTRICT						
WEST VALLEY HOUSING AUTHORITY						
WESTERN LANE AMBULANCE DISTRICT		✓	✓	2	2	

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Appendix A: Timely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
WESTLAND IRRIGATION DISTRICT	✓					
WESTPORT SEWER SERVICE DISTRICT -CLATSOP CO						
WHEELER SWCD						
WHITE CITY ENHANCED LAW ENFORCEMENT DISTRICT						
WILLAMETTE INTAKE FACILITIES COMMISSION						
WILLAMETTE WATER SUPPLY SYSTEM COMMISSION						
WILSONVILLE URBAN RENEWAL AGENCY						
WINCHESTER BAY SANITARY DISTRICT						
WINCHESTER WATER CONTROL DISTRICT	✓					
WINSTON DILLARD WATER DISTRICT		✓	✓	4	1	
WOOD VILLAGE URBAN RENEWAL AGENCY						
WOODBURN URBAN RENEWAL AGENCY						
YAMHILL CO EXTENSION SERVICE DISTRICT						
YAMHILL COMMUNICATIONS AGENCY						
YAMHILL SWCD						

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Appendix B: Untimely Filed Audit Reports

Total Untimely Filed Reports: 301

Municipalities listed in Appendix B filed late audit reports. Those with a checkmark in the Approved Extension column filed after their approved extension period. Municipalities with no checkmarks or numbers filed late, without extension, and had no reportable audit findings.

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
COUNTIES						
COOS CO						
CROOK CO						
GILLIAM CO	✓	✓		3	2	
JEFFERSON CO	✓					
LAKE CO						
LINCOLN CO	✓	✓	✓	4	4	
MORROW CO	✓					
UMATILLA CO						
WALLOWA CO				1	1	
COMMUNITY COLLEGES						
BLUE MOUNTAIN COMMUNITY COLLEGE		✓	✓	1	1	
COLUMBIA GORGE COMMUNITY COLLEGE	✓					
OREGON COAST COMMUNITY COLLEGE		✓	✓	2		
SCHOOL DISTRICTS & ESDs						
BAKER CO SCHOOL DISTRICT 5J						
BENTON CO SCHOOL DISTRICT 509J						
BENTON CO SCHOOL DISTRICT 7J		✓	✓	1		
CLACKAMAS CO SCHOOL DISTRICT 115						
CLACKAMAS CO SCHOOL DISTRICT 12						
CLACKAMAS CO SCHOOL DISTRICT 35						
CLACKAMAS CO SCHOOL DISTRICT 3J						
CLACKAMAS CO SCHOOL DISTRICT 7J						

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Appendix B: Untimely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
CLACKAMAS CO SCHOOL DISTRICT 86						
CLATSOP CO SCHOOL DISTRICT 1			✓	1	1	
CLATSOP CO SCHOOL DISTRICT 10						
CLATSOP CO SCHOOL DISTRICT 30						
CLATSOP CO SCHOOL DISTRICT 4J						
COLUMBIA CO SCHOOL DISTRICT 502	✓	✓	✓	3	3	
COLUMBIA GORGE ESD		✓	✓	7	7	
COOS CO SCHOOL DISTRICT 31						
COOS CO SCHOOL DISTRICT 41			✓	2	1	
CURRY CO SCHOOL DISTRICT 17C	✓					
DOUGLAS CO SCHOOL DISTRICT 22		✓		1		1
HARNEY CO ESD REGION XVII	✓		✓	2	2	
IONE SCHOOL DISTRICT 2						
JACKSON CO SCHOOL DISTRICT 4						
JACKSON CO SCHOOL DISTRICT 6	✓	✓	✓	1	1	
KLAMATH FALLS CITY SCHOOLS		✓		2	1	1
LANE CO SCHOOL DISTRICT 45J3			✓	8	6	2
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		✓	✓	1		

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Appendix B: Untimely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
LANE CO SCHOOL DISTRICT 90		✓		1		
LANE ESD						
LINN CO SCHOOL DISTRICT 8J	✓	✓	✓	2	2	
LINN CO SCHOOL DISTRICT 9						
MALHEUR CO SCHOOL DISTRICT 84				1		
MALHEUR CO SCHOOL DISTRICT 8C			✓	2		
MALHEUR ESD						
MARION CO SCHOOL DISTRICT 1						
MARION CO SCHOOL DISTRICT 103		✓		1		
MARION CO SCHOOL DISTRICT 5						
MULTNOMAH CO SCHOOL DISTRICT 10J	✓	✓	✓	4	4	
MULTNOMAH CO SCHOOL DISTRICT 7			✓	2		
NORTHWEST REGIONAL ESD	✓					
POLK CO SCHOOL DISTRICT 13J						
POLK CO SCHOOL DISTRICT 21	✓	✓	✓	2	2	
REGION 18 ESD	✓					
SHERMAN CO SCHOOL DISTRICT						
TILLAMOOK CO SCHOOL DISTRICT 101	✓					
UMATILLA CO SCHOOL DISTRICT 1						
UMATILLA CO SCHOOL DISTRICT 2						
UMATILLA CO SCHOOL DISTRICT 29RJ						
UMATILLA CO SCHOOL DISTRICT 5						

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Appendix B: Untimely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
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	✓					
WASCO CO SCHOOL DISTRICT 1	✓	✓		1	1	
WILLAMETTE ESD						
YAMHILL CO SCHOOL DISTRICT 29J			✓	2	2	
YAMHILL CO SCHOOL DISTRICT 40						
YAMHILL CO SCHOOL DISTRICT 8			✓	3		
CHARTER SCHOOLS						
ALLIANCE CHARTER ACADEMY		✓	✓	1		
ARMADILLO TECHNICAL INSTITUTE						
BEND INTERNATIONAL SCHOOL, INC	✓					
BRIDGE CHARTER ACADEMY	✓					
CHILD'S WAY INC		✓		3	1	
DESERT SKY MONTESSORI CHARTER SCHOOL		✓		1		
EAGLERIDGE HIGH SCHOOL		✓		1		
FOUR RIVERS COMMUNITY SCHOOL						
FRONTIER CHARTER ACADEMY						
HOPE CHINESE CHARTER SCHOOL	✓	✓	✓	1	1	
INVALE COMMUNITY PARTNERS INC						
KAIROS PDX LEARNING ACADEMY						

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Appendix B: Untimely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
KNOVA LEARNING						
LOURDES CHARTER SCHOOL, THE	✓	✓	✓	4	2	
LUPINE COMMUNITY MONTESSORI CHARTER SCHOOL		✓		2		
MILWAUKIE ACADEMY OF THE ARTS						
MOSIER COMMUNITY SCHOOL	✓	✓		2		
MOUNTAIN VIEW CHARTER ACADEMY	✓					
NETWORK CHARTER SCHOOL		✓		2	1	
NIXYAAWII COMMUNITY SCHOOL						
OREGON CHARTER ACADEMY						
PERSONALIZED LEARNING INC						
RESOURCE LINK CHARTER SCHOOL						
RIVER'S EDGE ACADEMY CHARTER SCHOOL						
SAUVIE ISLAND SCHOOL		✓	✓	1		
SPRINGWATER ENVIRONMENTAL SCIENCES SCHOOL						
TEACH-NW		✓		2		
THREE RIVERS CHARTER SCHOOL						
TWIN RIVERS CHARTER SCHOOL						
VIBES PUBLIC CHARTER SCHOOL						
VIRTUAL PREPARATORY ACADEMY OF OREGON						
WILLAMETTE LEADERSHIP ACADEMY						
CITIES						
ADAMS						
AMITY						

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Appendix B: Untimely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
ARLINGTON	✓	✓	✓	5	1	
ATHENA						
BUTTE FALLS		✓	✓	1		
CANBY	✓					
CANNON BEACH						
CANYONVILLE						
CENTRAL POINT			✓	1		
COBURG						
CORVALLIS	✓		✓	1		1
CRESWELL		✓		2	1	
DETROIT	✓	✓	✓	2		
DUNES CITY		✓	✓	1	1	
ENTERPRISE		✓	✓	1		
FALLS CITY						
FOREST GROVE						
GATES						
HARRISBURG						
HEPPNER	✓					
INDEPENDENCE	✓					
IONE	✓					
KING CITY		✓	✓	2		2
LEBANON						
MADRAS				1	1	
MAYWOOD PARK		✓	✓	2		
MERRILL		✓		1		
METOLIUS		✓		1		
MILL CITY		✓		3	2	1
MYRTLE CREEK						
MYRTLE POINT						
NEWPORT						
OAKLAND	✓	✓		2		
ONTARIO						
PAISLEY						
PENDLETON	✓	✓	✓	2	2	

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Appendix B: Untimely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
PHILOMATH		✓		2	1	
PORT ORFORD	✓	✓	✓	1		
POWERS						
RAINIER	✓					
RICHLAND						
RIDDLE		✓		1		
RUFUS	✓	✓	✓	4	2	2
SCAPPOOSE						
SHERIDAN	✓	✓	✓	1		1
SHERWOOD	✓	✓	✓	4	3	
SILETZ	✓			1	1	
SISTERS	✓					
ST HELENS						
ST PAUL						
STANFIELD		✓		3	3	
STAYTON	✓					
SUMPTER						
TOLEDO	✓	✓	✓	1		
TURNER						
UKIAH	✓	✓		2	1	1
VENETA		✓		3		
VERNONIA			✓	1		
WESTON	✓	✓		6		
WILLAMINA						
WINSTON						
YACHATS		✓	✓	1		
YAMHILL	✓					
YONCALLA						
FIRE DISTRICTS						
APPLEGATE VALLEY RFPD 9						
BROWNSVILLE RFPD	✓	✓	✓	2	1	1
CANNON BEACH RFPD						
DUNDEE RFPD						
FAIR OAKS RFPD	✓					

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Appendix B: Untimely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
FOREST GROVE RFPD						
GASTON RFPD						
GLIDE RFPD						
HUBBARD RFPD			✓	1	1	
LAKESIDE RFPD						
LEWIS AND CLARK RFPD						
LOWELL RFPD	✓	✓	✓	1		1
MCKENZIE FIRE AND RESCUE	✓	✓		1		
MCMINNVILLE FIRE DISTRICT	✓	✓	✓	1	1	
MILL CITY RFPD	✓	✓		7	6	1
MONITOR RFPD 58						
MULTNOMAH CO RFPD 30J						
NORTH DOUGLAS CO FIRE & EMS						
NORTH LINCOLN FIRE & RESCUE # 1	✓	✓	✓	1		
RIDDLE RFPD						
SALEM SUBURBAN RFPD		✓	✓	1		
SEAL ROCK RFPD	✓					
SISTERS CAMP SHERMAN RFPD						
SOUTHWESTERN POLK RFPD	✓					
SUMNER RFPD	✓					
TILLAMOOK RFPD						
UMATILLA CO FIRE DISTRICT 1						
UMATILLA RFPD 7-405	✓					
VERNONIA RFPD		✓	✓	2		
YAMHILL RFPD		✓	✓	7	1	
OTHER SPECIAL DISTRICTS						
BLUE MOUNTAIN HOSPITAL DISTRICT						
BURLINGTON WATER DISTRICT						

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Appendix B: Untimely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
CANBY URBAN RENEWAL DISTRICT						
CENTRAL OREGON LAW ENFORCEMENT SERVICES	✓					
CHRISTMAS VALLEY DOMESTIC WATER SUPPLY DISTRICT	✓	✓	✓	2	1	
CLACKAMAS SWCD						
CLATSKANIE PARKS & REC DISTRICT	✓	✓		5	2	
COBURG URBAN RENEWAL AGENCY						
COLUMBIA DRAINAGE VECTOR CONTROL DISTRICT						
COLUMBIA SWCD						
COOS CO 4H & EXTENSION SERVICE DISTRICT						
COOS CO AIRPORT DISTRICT						
COOS CO LIBRARY SERVICE DISTRICT						
COOS COUNTY AREA TRANSPORTATION DISTRICT				2		
CRESWELL URBAN RENEWAL AGENCY						
CROOK CO AGRICULTURE EXTENSION SERVICE DISTRICT						
CROOK COUNTY ROAD AGENCY						
CURRY CO SWCD						
CURRY HEALTH DISTRICT						
DALLAS CEMETERY DISTRICT 4	✓					
DESCHUTES SWCD						
FERN RIDGE LIBRARY DISTRICT						
GOVERNMENT CAMP SANITARY DISTRICT						

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Appendix B: Untimely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
GRANT COUNTY EMERGENCY COMMUNICATIONS AGENCY	✓	✓	✓	1		
HARBOR WATER PUD		✓		5	1	
HARRISBURG REDEVELOPMENT AGENCY						
HOUSING AUTHORITY OF DOUGLAS CO						
HOUSING AUTHORITY OF YAMHILL CO						
ICE FOUNTAIN WATER DISTRICT						
INDEPENDENCE URBAN RENEWAL AGENCY	✓					
JACKSON CO VECTOR CONTROL DISTRICT						
JEFFERSON CO SWCD						
JOSEPHINE COMMUNITY LIBRARY DISTRICT						
KLAMATH BASIN IMPROVEMENT DISTRICT	✓	✓		3	1	
KLAMATH IRRIGATION DISTRICT	✓	✓		5	3	
LAKE GROVE PARK DISTRICT						
LAKE HEALTH DISTRICT				2	2	
LANE COUNCIL OF GOVERNMENTS	✓		✓	4	2	2
LANE REGIONAL AIR PROTECTION AGENCY	✓		✓	1		
LANE TRANSIT DISTRICT	✓					
LANGELL VALLEY IRRIGATION DISTRICT		✓		2	2	
LEAGUE OF OREGON CITIES						
LEBANON URBAN RENEWAL AGENCY						
LINCOLN CO EXTENSION SERVICE DISTRICT						
LINCOLN CO TRANSPORTATION DISTRICT						

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Appendix B: Untimely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
LINCOLN COUNTY ANIMAL SERVICE DISTRICT						
LINCOLN COUNTY SOLID WASTE DISPOSAL SERVICE DISTRICT						
MADRAS REDEVELOPMENT COMMISSION						
MCNULTY WATER PUD		✓		1		
MEDFORD IRRIGATION DISTRICT	✓	✓		3	1	
MID-COLUMBIA ECONOMIC DEVELOPMENT	✓	✓	✓	3	3	
MID-COLUMBIA HOUSING AUTHORITY & COLUMBIA GORGE HOUSING						
MID-COLUMBIA WATER COMMISSION		✓	✓	1	1	
MOLALLA AQUATIC DISTRICT	✓					
MULINO WATER DISTRICT 1	✓					
MYRTLE CREEK URBAN RENEWAL AGENCY						
NEHALEM BAY HEALTH DISTRICT		✓	✓	3		
NEWPORT URBAN RENEWAL AGENCY						
NORTH BEND URBAN RENEWAL AGENCY		✓		1	1	
NORTHEAST OREGON HOUSING AUTHORITY			✓	1	1	
OCHOCO IRRIGATION DISTRICT			✓	2		
ONTARIO RECREATION DISTRICT		✓	✓	2		
OREGON CASCADES WEST COUNCIL OF GOVERNMENTS			✓	2	1	1
OTTER ROCK WATER DISTRICT	✓	✓	✓	2		
PALATINE HILL WATER DISTRICT						
PENDLETON DEVELOPMENT COMMISSION	✓	✓	✓	1	1	

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Appendix B: Untimely Filed Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
PHILOMATH URBAN RENEWAL AGENCY						
PLEASANT HOME WATER DISTRICT						
PORT OF BROOKINGS HARBOR						
PORT OF GARIBALDI		✓		1		
QUALITYLIFE INTERGOVERNMENTAL AGENCY						
RAINBOW WATER DISTRICT						
RAINIER ECONOMIC DEVELOPMENT						
REEDSPORT URBAN RENEWAL AGENCY	✓					
RIVERGROVE WATER DISTRICT						
ROCKWOOD WATER PUD	✓					
ROGUE RIVER VALLEY IRRIGATION DISTRICT		✓		2		
ROGUE VALLEY COUNCIL OF GOVERNMENTS	✓					
ROSEBURG URBAN RENEWAL AGENCY						
ROSEBURG URBAN SANITARY AUTHORITY						
SHERWOOD 2021 URBAN RENEWAL AGENCY	✓	✓	✓	3	2	
SILETZ AREA ENHANCED LAW ENFORCEMENT SERVICES DISTRICT						
SISTERS URBAN RENEWAL AGENCY	✓					
SIUSLAW PUBLIC LIBRARY DISTRICT	✓	✓	✓	1		
SUBURBAN EAST SALEM WATER		✓		1		
SUNSET EMPIRE TRANSPORTATION DISTRICT						
THREE SISTERS IRRIGATION DISTRICT						

*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 Audit Reports

Municipality Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant findings		
				Internal Control	Accounting Errors	Non-Compliance
TOLEDO URBAN RENEWAL PLAN						
UMATILLA HOSPITAL DISTRICT 01						
UMATILLA MORROW RADIO & DATA DISTRICT	✓					
VALLEY VIEW WATER DISTRICT						
VENETA URBAN RENEWAL AGENCY						
WALLOWA COUNTY ROAD DISTRICT						
WALLOWA LAKE CO SERVICE DISTRICT						
WASCO CO 4-H EXTENSION SERVICE DISTRICT						
WASCO CO LIBRARY SERVICE DISTRICT						
WASCO CO SWCD	✓	✓	✓	2		
WASHINGTON CO ENHANCED SHERIFF PATROL DISTRICT	✓					
WILLAMALANE PARKS & REC DISTRICT						
WINSTON URBAN RENEWAL AGENCY						
YACHATS URBAN RENEWAL DISTRICT						

*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: Audit Reports Not Filed as of December 31, 2025

Total Reports Not Filed: 114

Municipalities listed in Appendix C did not file required audit reports. Those with a checkmark in the Approved Extension column requested an extension, which was approved, but did not file reports as of December 31, 2025.

Municipality Name	Approved Extension	Comments
COUNTIES		
BAKER CO		
CURRY CO		
GRANT CO	✓	
WASCO CO		
SCHOOL DISTRICTS & ESDs		
JACKSON CO SCHOOL DISTRICT 94		Report filed January 9, 2026
RIVERBEND COMMUNITY SCHOOL		
CHARTER SCHOOLS		
FOREST GROVE COMMUNITY SCHOOL		Report filed January 21, 2026
REEDSPORT COMMUNITY CHARTER SCHOOL		
SHERIDAN ALLPREP ACADEMY		
SHERIDAN JAPANESE CHARTER SCHOOL		
CITIES		
ADAIR VILLAGE		
ALBANY		
BAKER CITY	✓	
BOARDMAN	✓	
BURNS		
CASCADE LOCKS		
CAVE JUNCTION		
CHILOQUIN		
COQUILLE		
COTTAGE GROVE		
CULVER		
DEPOE BAY		
DRAIN		
DUFUR		
EAGLE POINT		
FAIRVIEW		
FLORENCE	✓	

Appendix C: Audit Reports Not Filed as of December 31, 2025

Municipality Name	Approved Extension	Comments
GARIBALDI		
GASTON		
GERVAIS		Report filed January 13, 2026
GOLD BEACH		Report filed January 2, 2026
GOLD HILL		
HELIX		
HERMISTON	✓	
JOHN DAY		
JOSEPH		
LAKESIDE	✓	
LAKEVIEW		
LOSTINE		Report filed December 30, 2025
MALIN		
MAUPIN		
MOSIER		
NORTH PLAINS		
OAKRIDGE	✓	
PHOENIX		
SENECA		
SHADY COVE		
SODAVILLE	✓	
SWEET HOME		
WALDPOR		
FIRE DISTRICTS		
ALBANY RFPD		
CENTRAL OREGON COAST FIRE & RESCUE		
CHILOQUIN AGENCY LAKE RFPD		
CRESCENT RFPD		
DEXTER RFPD		Report filed February 4, 2026
GLENDALE AMBULANCE DISTRICT		
JACKSON CO RFPD 4		
JACKSON CO RFPD 5		
JEFFERSON CO RFPD 1		
MIST BIRKENFELD RFPD		
NEW CARLTON FIRE DISTRICT		
PARKDALE RFPD		
SHERIDAN RFPD		Report filed February 2, 2026

Appendix C: Audit Reports Not Filed as of December 31, 2025

Municipality Name	Approved Extension	Comments
UPPER MCKENZIE RFPD		Filed AUP report January 28, 2026
WEST VALLEY FIRE DISTRICT		
OTHER SPECIAL DISTRICTS		
BAKER VALLEY IRRIGATION DISTRICT		
BASIN TRANSIT SERVICE		
CENTRAL ALBANY REVITALIZATION AREA		
CENTRAL AND EASTERN OREGON JUVENILE JUSTICE CONSORTIUM		
CENTRAL OREGON INTERGOVERNMENTAL COUNCIL		Report filed December 30, 2025
CENTRAL POINT DEVELOPMENT COMMISSION		Report filed December 31, 2025
CHEHALEM PARKS & REC DISTRICT		Report filed January 2, 2026
COLUMBIA 911 COMMUNICATIONS DISTRICT		
COMMUNITY SERVICES CONSORTIUM		
COQUILLE URBAN RENEWAL AGENCY		
CRYSTAL SPRINGS WATER DISTRICT		
CURRY CO PUBLIC TRANSIT SERVICE DISTRICT		
EAST FORK IRRIGATION DISTRICT		
EASTERN OREGON HUMAN SERVICE CONSORTIUM	✓	
FAIRVIEW URBAN RENEWAL AGENCY		
FAIRVIEW WATER DISTRICT	✓	Report filed January 8, 2026
FLORENCE URBAN RENEWAL AGENCY	✓	
GOLD BEACH URBAN RENEWAL AGENCY		Report filed January 2, 2026
GREEN AREA WATER AND SANITARY AUTHORITY		
HIGH DESERT PARKS & REC		
JEFFERSON CO EMERGENCY MEDICAL SERVICE		
JOHN DAY URBAN RENEWAL AGENCY		
JOSEPHINE COUNTY LAW ENFORCEMENT SERVICE DISTRICT		
KLAMATH DRAINAGE DISTRICT		
LA PINE PARK & REC DISTRICT		Filed AUP report December 29, 2025
LUSTED WATER DISTRICT		

Appendix C: Audit Reports Not Filed as of December 31, 2025

Municipality Name	Approved Extension	Comments
LYONS-MEHAMA WATER DISTRICT		
MID-COLUMBIA CENTER FOR LIVING		
MILES CROSSING SANITARY SEWER DISTRICT		
NORTH CENTRAL PUBLIC HEALTH DISTRICT		
NORTHERN OREGON CORRECTIONS		
OAK LODGE WATER SERVICES AUTHORITY		
OREGON TRAIL LIBRARY DISTRICT	✓	
PACIFIC CITY JOINT WATER-SANITARY AUTHORITY		
PARKDALE SANITARY DISTRICT		
PORT OF ARLINGTON		
PORT OF CASCADE LOCKS		
PORT OF HOOD RIVER	✓	
PORT OF PORT ORFORD		
SANTA CLARA WATER DISTRICT		
SHASTA VIEW IRRIGATION DISTRICT		
SHERWOOD URBAN RENEWAL AGENCY		Municipality inactive as of 2024
SOUTH CENTRAL OREGON ECONOMIC DEVELOPMENT DISTRICT		
TERREBONNE DOMESTIC WATER SERVICE DISTRICT		
TILLAMOOK CO TRANSPORTATION DISTRICT		
URBAN RENEWAL AGENCY OF THE CITY OF PHOENIX		
WHITE RIVER HEALTH DISTRICT		
WICKIUP WATER DISTRICT		
YOUNGS RIVER LEWIS & CLARK WATER		

About the Report

Audit team

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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.



Secretary of State Tobias Read
Audits Director Steve Bergmann

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