



Fiscal Year 2025

Keeping Oregon Accountable

May 2026

Report 2026-16

Letter from the Secretary of State

Oregonians rely on their state government to keep our communities healthy, safe, and growing. Through partnerships at the local and federal levels, state government at its best supports great schools, reliable transportation, dependable public safety, a clean environment, and a business climate where bigger and better opportunities are the norm for entrepreneurs and employees.

Doing that work well means staying focused on results. It means treating taxpayer dollars with care, following the law, and making sure government programs actually deliver for the people they serve.

As Oregon's Chief Auditor, it's with these goals in mind that I am pleased to be able to present the Keeping Oregon Accountable Report for Fiscal Year 2025.

Every year, experienced, impartial, and independent auditors within the Secretary of State's Audits Division examine the largest public agencies in the State of Oregon. They produce audits on financial accounting, state management of federal programs, the performance of state agencies, and IT security and controls.

The 2024-2025 fiscal year report summarizes our review of the State of Oregon's financial statements, as well as compliance with federal program requirements. Our auditors look at financial transactions, evaluating the controls agencies apply to ensure accurate financial information, offering recommendations for improved accounting, and presenting their conclusions about the accuracy of the Oregon's financial statements and compliance with federal program requirements.

As part of this report, auditors also follow up on findings from previous financial and federal compliance audits to see if agencies fixed the problems and measure the impact of those changes. Oregonians deserve to know whether or not state agencies are actually following through on their commitment to implement recommendations. Audits are most effective when they lead to real, meaningful action.

I'm excited to share that starting with next fiscal year's Keeping Oregon Accountable Report, we will also share agency progress on performance audits and IT audits. That means Oregonians will have an even clearer picture of whether state agencies are improving over time and delivering results.

By publishing strong, independent audits and consistently following up on the implementation of recommendations, my hope is that we can continue to close the gap between good intentions and great outcomes in Oregon state government.

Thanks to the Audits Division team for its hard work this year on behalf of the people of Oregon.



Tobias Read

Oregon Secretary of State



Report Summary

Fiscal Year 2025

Keeping Oregon Accountable

This report is intended to provide Oregonians with an accountability tool, by transparently reporting out recent audit results as well as efforts undertaken by the Secretary of State Audits Division to perform follow-up on outstanding audit recommendations from past periods. It also summarizes the results of financial and compliance audit efforts performed by the Audits Division.

The primary body of work performed by the Audits Division consists of the following:

1. Annual **financial audit** of the State of Oregon's financial statements. The financial statements cover the most recent fiscal year for the period of July 1, 2024 – June 30, 2025. The financial statements are the responsibility of the Oregon Department of Administrative Services. The audit report is the responsibility of the Oregon Secretary of State. The financial statements and audit report are intended to be published in a combined package by December 31 each year. Financial auditors perform follow-up work on past audit findings each year.
2. Annual **compliance audit** of the State of Oregon's usage of federal grant funding, as reported in the Statewide Single Audit Report. This report includes the State of Oregon's Schedule of Expenditures of Federal Awards for the period of July 1, 2024 – June 30, 2025. The Schedule is the responsibility of the Oregon Department of Administrative Services. The audit report is the responsibility of the Oregon Secretary of State. The Statewide Single Audit Report and audit report are published in a combined package by March 31 each year. Financial compliance auditors perform follow-up work on past audit findings each year.
3. Execution of the annual **Performance Audit Plan**. In addition to conducting performance audits, the performance audit team also performs audit recommendation follow-up engagements in accordance with the Secretary of State's Audit Recommendation Follow-up Policy.
4. Execution of the annual **Information Technology Audit Plan**. In addition to conducting information technology audits, the information technology audit team also performs audit recommendation follow-up engagements in accordance with the Secretary of State's Audit Recommendation Follow-up Policy.

This report is divided into the following sections: **1. Report Highlights**; **2. Financial and Compliance Audit Results**; and **3. Performance and Information Technology Audit Results**

Please direct any questions regarding this report to the Audits Division's central email inbox at audits.sos@sos.oregon.gov.

Section 1 – Report Highlights

Audit of the State of Oregon’s financial statements

We issued an unmodified (clean) opinion on the state’s financial statements for fiscal year 2025.

We followed up on 20 findings from the prior three years at 13 agencies to see if corrective action had been taken. Fourteen findings were corrected, while six remained outstanding. We follow up on outstanding findings to determine whether an agency has reported the corrective action and status appropriately.

We identified \$2.5 billion in accounting errors (unintentional mistakes) and proposed adjustments to correct them in the financial statements. Accounting errors do not represent misspent funds.

We issued 12 significant deficiencies and two material weaknesses in internal control with recommendations to improve standard controls used to ensure the accuracy of financial information. A material weakness is a deficiency that could reasonably lead to a material misstatement. A significant deficiency is less severe than a material weakness, yet requires corrective action.

Audits of compliance with federal program requirements

We audited 16 federal programs at nine agencies and issued 16 findings and recommendations.

We followed up on 66 findings from the prior three years at 13 agencies to see if corrective action had been taken. Twenty-seven findings were corrected, two do not warrant further action, while 37 remain outstanding. We follow-up on outstanding findings to determine whether an agency has reported the corrective action and status appropriately.

The state expended more than \$21.1 billion in federal funds in fiscal year 2025.

We questioned whether \$15.6 million (known and likely) in expenditures were appropriately paid with federal funds. Questioned costs are program costs that may, or may not, be allowed to be paid with federal funds.

We issued a disclaimer of opinion on the Highway Planning and Construction Program due to lack of sufficient evidence to complete all audit procedures and form an opinion.

We issued an adverse opinion on the Basic Health Plan Program, which indicates program management did not comply with certain requirements. The noncompliance identified was both material and pervasive to the program.

Performance and Information Technology audit recommendation follow-up

Effective July 1, 2025, Oregon Secretary of State adopted its new Audit Recommendation Follow-up Policy. This policy provided clarifications for how and when the agency will perform follow-up work on outstanding audit recommendations.

The contents of the Audit Recommendation Follow-up Policy will be applied to all audit recommendations issued on, or after, July 1, 2025. As of the date of this report, no audit recommendations were subject to follow-up over the past 12 months.

Section 2 – Financial and Compliance Audit Results

The Secretary of State Audits Division annually audits the State of Oregon’s financial statements and compliance with federal program requirements. The federal government requires these audits for the financial assistance Oregon receives every year. These audits determine whether amounts reported in Oregon’s financial statements are materially correct and adequately supported; evaluate the state’s administration of major federal programs for compliance with applicable laws, rules, and regulations; conclude on whether the Schedule of Expenditures of Federal Awards is fairly presented in relation to the state’s financial statements; and review accounting and compliance control procedures. Follow-up of prior year audit findings is also performed during these audits.

The results of these audits are included in the [State’s Annual Financial Report](#) and the annual [Statewide Single Audit Report](#). This report summarizes the audits of fiscal year 2025, which went from July 1, 2024, to June 30, 2025. Detailed financial and federal findings, auditor recommendations, and agency planned corrective actions are included in the Statewide Single Audit Report.

Annual Financial Report

State agency directors and managers are accountable to Oregonians for how they use public monies. To help ensure accurate financial reporting, state agencies are to comply with Generally Accepted Accounting Principles. The management of each state agency is responsible for implementing and maintaining effective internal controls to ensure the integrity of financial and accounting information.

The annual financial report (financial statements) provides a comprehensive view of the state’s financial activities during the fiscal year (Statement of Activities) and an overall picture of the state’s financial position at the end of the fiscal year (Statement of Net Position).

Statewide Accounting and Reporting Services, a unit of the Department of Administrative Services, prepares the statements by compiling financial information from more than 100 state agencies into the proper format for governmental reporting.

We audit these financial statements following Government Auditing Standards applicable to financial audits, which require we plan and perform audit work to obtain reasonable assurance about whether the financial statements are materially correct. As part of the annual audit of the state’s financial statements, we provide our professional opinion about the completeness, accuracy, and reliability of the state’s accounting information.

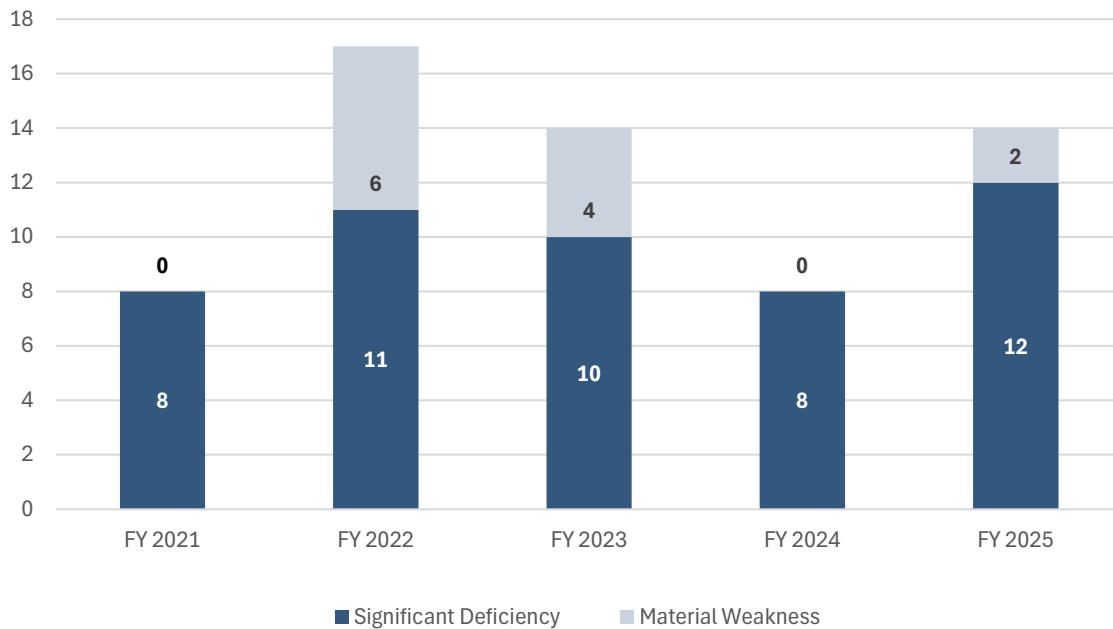
Fiscal year 2025 results

We issued an unmodified opinion on the state’s financial statements for fiscal year 2025, meaning the financial statements, as corrected, are “fairly presented in conformance with Generally Accepted Accounting Principles.”

To conduct this audit, our financial auditors performed audit procedures on all major funds of the government and audited over 300 accounts at 26 state agencies. During the course of our audit, we reviewed assets of \$52 billion, liabilities of \$25 billion, revenues of \$46 billion, and expenditures of \$45 billion. We reported the results of our audit to agency management, the state Legislature, federal officials, and to the public.

Our audit of the state’s financial records resulted in 14 findings across 11 state agencies. To mitigate risks from these findings, we recommended agencies improve standard controls commonly used to ensure the accuracy of financial information. The type of control finding we report depends on the degree of control weakness and falls into one of two categories: a significant deficiency or material weakness. A material weakness is more severe and more likely to have an impact on the financial statements.

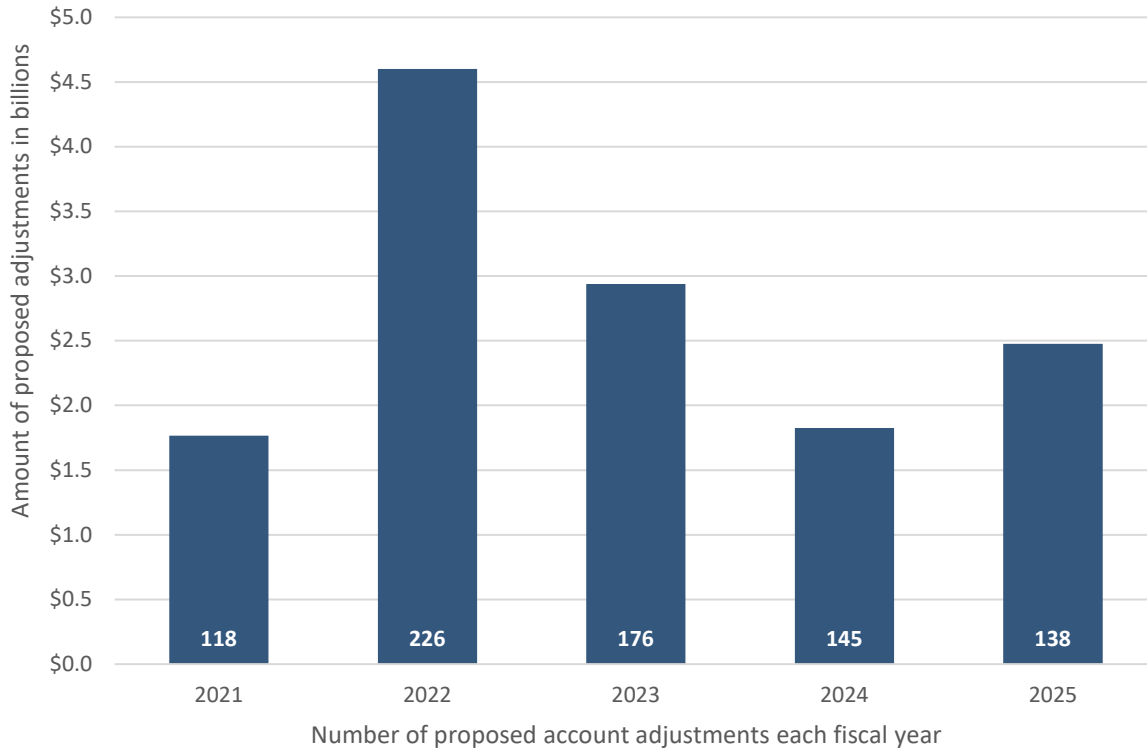
Figure 1: The number of internal control deficiencies identified varies from year to year



Audit adjustments are proposed if identified as more than trivial, a threshold set by the auditors relevant to the amounts reported in the financial statements. When errors are identified that exceed the trivial threshold, we propose audit adjustments to correct accounting errors and estimates in the state’s financial statements to correct the account balance. Estimate corrections are necessary when estimated amounts differ significantly from actuals. For example, an agency may record the current portion of taxes receivable by estimating taxes to be collected within the 90-day period after the end of the fiscal year. If the estimate is not materially accurate, an audit adjustment is proposed to correct the account. Five of the largest adjustments, accounting for 51% of the audit adjustments made for FY25, were estimation errors. The proposed audit adjustments are used to improve the accuracy of the financial statements.

Accounting errors occur in several ways. An agency might not record a transaction, may use incorrect account coding, or may simply make a typographical error when entering information in the accounting system. The result can be amounts appearing in the wrong year or the wrong place in the financial statements. Adjustments may also be necessary when an accounting standard is misinterpreted or misapplied. The latter type of error is more frequent when changes to accounting regulations occur. Accounting errors do not represent misspent funds.

Figure 2: The dollar amount of adjustments increased in fiscal year 2025



Most of our proposed adjustments moved reported amounts from one financial account to another to properly report account balances in the correct classification. These proposed adjustments were necessary to align Oregon’s financial statements with accounting standards.

Follow-up of annual financial report findings

As part of our audit, we assessed whether agencies have made progress correcting 20 findings at 13 agencies from the three prior years. Fourteen financial findings from prior years were corrected in 2025. While six prior year findings remain outstanding, the agencies have made progress toward addressing the recommendations.

The corrected findings were primarily related to improving internal controls over accounting processes and year-end procedures. The outstanding findings recommended strengthening controls in various areas, including, training, year-end procedures, cash handling, reconciliations, and system controls.

Figure 3: 70% of prior year financial findings were corrected in FY25

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Total prior year findings reviewed	17	15	22	23	20
Prior year findings, not resolved	7	5	10	14	6
Prior year findings, corrected	10	10	12	9	14
Rate of corrections	59%	67%	55%	39%	70%

Statewide Single Audit

Oregon receives and expends federal dollars annually through grant agreements with federal agencies. In fiscal year 2025, this totaled \$21.1 billion, about 37% of total state expenditures. Agencies receiving the funds are required to comply with various federal requirements for the administration of the programs.

The Oregon Secretary of State issues the Single Audit Report, which includes a schedule prepared by the Department of Administrative Services of all federal funds spent by the state for the year. The report also includes audit findings from the annual financial audit and the federal compliance audits. Agency management provides responses on whether they agree with each finding and what actions they plan to take to address our recommendations. In addition, the report presents the status of findings for the prior two years and any action agency management has taken to correct the findings.

The federal Office of Management and Budget (OMB) develops nationwide rules for performing federal compliance audits. OMB provides rigid instructions for determining which programs to audit and the specific audit procedures to perform to ensure the state is complying with federal requirements when administering the programs. The federal government uses the annual Single Audit Report to monitor how well its programs are administered and to follow-up on any findings. Federal granting agencies follow-up on audit findings to enforce compliance and determine whether questioned costs need to be repaid or if sanctions will be imposed.

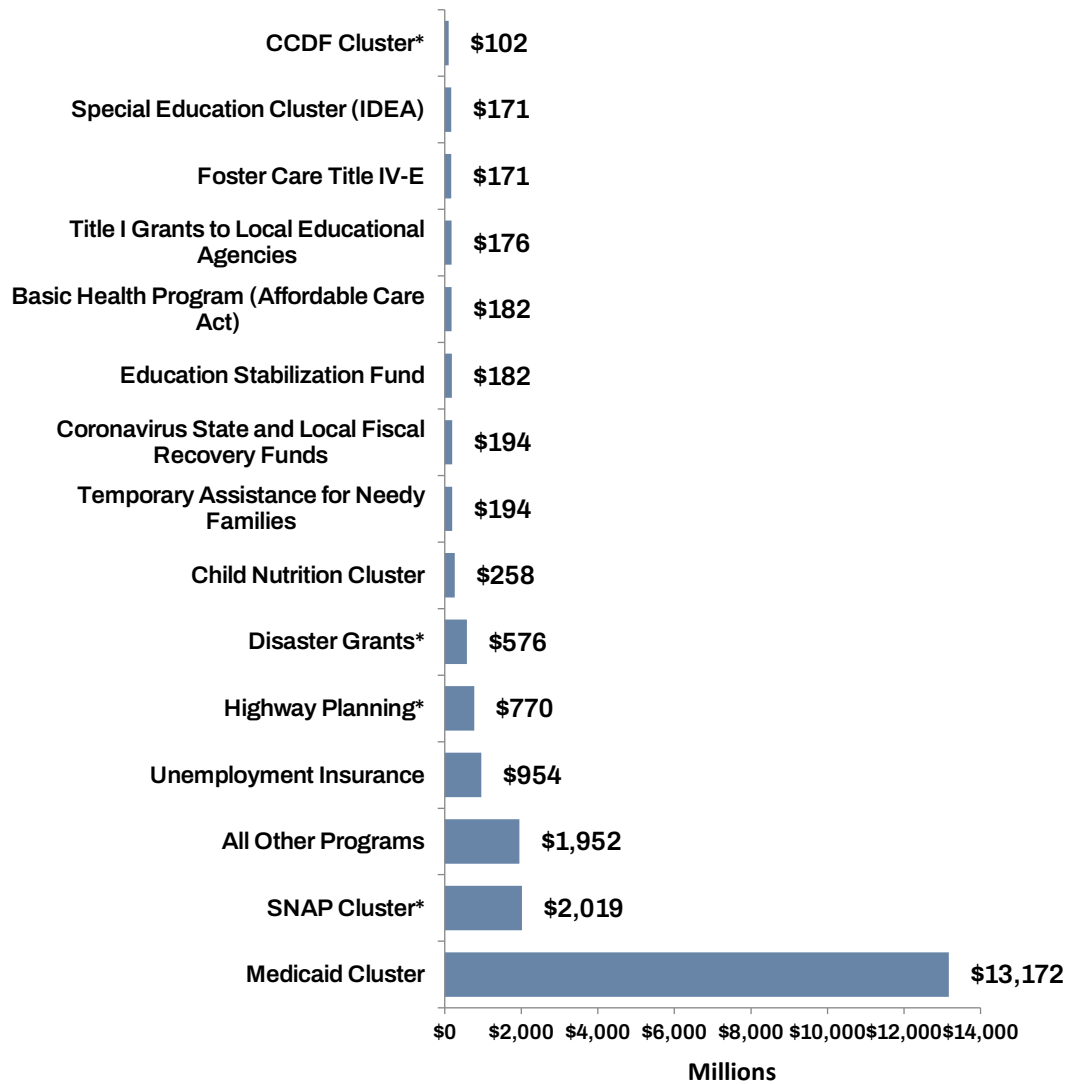
Fiscal year 2025 federal expenditures

In fiscal year 2025, the State of Oregon spent \$21.1 billion in federal funds across 412 federal programs administered by 42 state agencies. Adhering to OMB requirements to select programs based on expenditures and risk, we audited 16 major programs for compliance with federal requirements.

The audited programs accounted for \$14.6 billion, or 69%, of the \$21.1 billion spent in fiscal year 2025. Medicaid is the single largest program; alone it accounts for \$13.2 billion in federal funds spent by the state.

Of the 412 federal programs administered by the State of Oregon in fiscal year 2025, 14 programs account for 91% of the state's total federal expenditures. The "All Other Programs" category combines the other 398 federal programs, each with expenditures less than \$100 million.

Figure 4: Medicaid expenditures far exceed expenditures of other programs, fiscal year 2025 (in millions)



*Full program names: Child Care Development Fund Cluster; Disaster Grants – Public Assistance (Presidentially Declared Disasters); Highway Planning and Construction; and Supplemental Nutrition Assistance Program Cluster

Fiscal year 2025 Statewide Single Audit results

We audited 16 federal programs administered by the State of Oregon – some programs across multiple agencies – as seen in Figure 5.

We reported 16 findings to five agencies with recommendations to improve controls over compliance relevant to each program; the findings also include the level of noncompliance identified. We reported an additional finding (not included in figure 5) related to finding follow-up for a nonmajor program. Similar to our audit of the annual financial report, the type of internal control finding we report depends on the degree of control weakness and falls into one of two categories: a significant deficiency or a material weakness in internal controls over compliance.

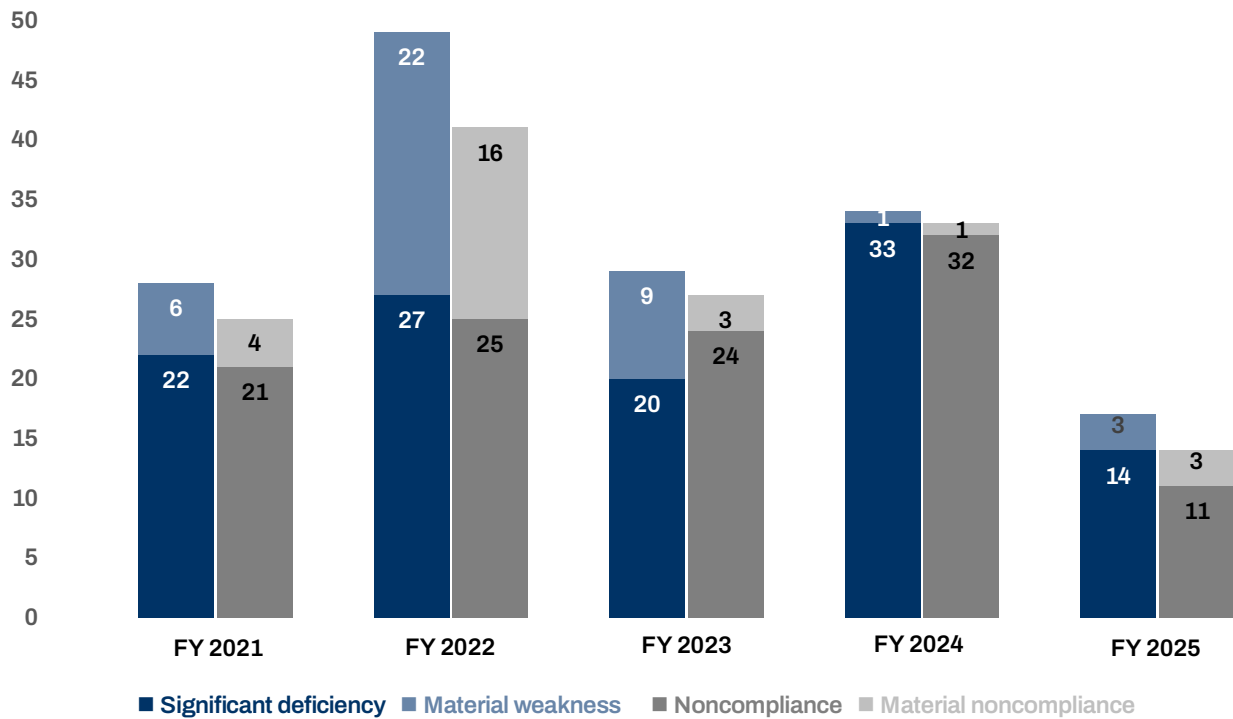
Figure 5: We audited 16 programs expending \$14.6 billion in federal funds for fiscal year 2025

Federal Program	Agency	2025 Findings	Federal Program Expenditures
Medicaid Cluster	ODHS ODHS/OHA	1 3	\$13,172,453,226
Highway Planning and Construction	ODOT	1	770,126,525
Basic Health Plan (Affordable Care Act)	OHA	3	181,738,469
Immunization Cooperative Agreements	OHA	2	87,800,424
Adoption Assistance	ODHS	1	50,545,617
Capitalization Grants for Clean Water State Revolving Funds	DEQ	0	44,522,640
Disability Insurance/SSI Cluster	ODHS	1	39,905,367
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	OHA	4	37,701,197
Pacific Coast Salmon Recovery/Pacific Salmon Treaty Program	OWEB ODFW	1 0	35,216,521
Fish and Wildlife Cluster	ODFW	1	32,007,597
Block Grants for Community Mental Health Services (MHBG)	OHA	3	28,882,571
Capitalization Grants for Drinking Water State Revolving Fund	OHA OBDD	3 0	28,079,784
Block Grants for Prevention and Treatment of Substance Abuse (SUPTRS)	OHA	3	27,998,222
Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)	ODE	0	20,893,161
Inflation Reduction Act - Forest Legacy Program	ODF	0	20,253,873
Housing Trust Fund	OHCS	0	12,315,180
		16*	\$ 14,590,440,375

*We identified 16 findings, some at multiple agencies or across multiple programs. One finding is shared with Medicaid, Basic Health Plan, Immunization, Adoption Assistance, Disability/SSI, ELC, MHBG and SUPTRS and is counted eight times. Two findings are shared with MHBG and SUPTRS and are counted four times. One finding is shared with Immunization and ELC and is counted twice. One additional finding was also reported for a program only subject to finding follow-up in the current year.

Most federal program findings also report noncompliance or material noncompliance, as shown in Figure 6. Occasionally, a finding will only be related to compliance, with no related internal control over compliance deficiency identified. For fiscal year 2025, we issued three findings as material weaknesses with material noncompliance; 11 findings as significant deficiencies with noncompliance; and three findings as significant deficiencies only (no noncompliance).

Figure 6: Internal control deficiencies and noncompliance have decreased from fiscal year 2022 highs



Findings are generally identified as significant deficiency or material weakness in internal control over compliance as well as noncompliance or material noncompliance. Some findings may only report a deficiency in internal control over compliance, and occasionally may only report noncompliance.

In relation to the findings, we also questioned whether Oregon’s spending of \$15,556,530 in federal funds was appropriate under federal program rules. “Questioned costs” is a term OMB requires when reporting findings. When we question costs, we are identifying program costs that may, or may not, be allowed to be paid for with federal funds. The federal funding agency reviews our findings and determines whether the costs are appropriate and federally reimbursable, or whether they consider the costs improper payments.

We questioned \$8.2 million in directly identifiable costs and another \$7.4 million in projected (likely) errors based on our sample testing. The Basic Health Program at the Oregon Health Authority had the largest amount with \$15 million in known and likely questioned costs. Questioned costs were primarily due to errors within eligibility compliance, which ensures only those individuals meeting the program requirements are receiving benefits.

Program internal control and compliance opinions

When the results of an audit determine the agency has sufficient controls to administer the program and the program is generally in compliance with federal requirements, we issue an unmodified opinion. An unmodified, or “clean,” opinion means there are no “qualifications” (concerns) that would cause us to alter our opinion. Modified opinions include the following:

- Qualified: internal controls are inadequate to prevent or detect significant noncompliance.

- **Adverse:** pervasive weaknesses in a program’s internal controls such that it will not prevent or detect significant noncompliance
- **Disclaimer:** lack of sufficient, appropriate audit evidence to support an opinion on program compliance.

For fiscal year 2025, we issued two modified opinions: one adverse opinion, and one disclaimer of opinion, as shown in Figure 7.

Figure 7: Modified Opinions issued fiscal years 2021 through 2025

Program	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Emergency Solutions Grant		Disclaimer	Disclaimer		
Temporary Assistance for Needy Families	Qualified	Qualified	Qualified		
Low-Income Home Energy Assistance Program	Qualified	Qualified	Qualified		
Block Grants for Community Mental Health Services		Qualified	Qualified	Qualified	
Block Grants for Prevention and Treatment of Substance Abuse		Qualified	Qualified	Qualified	
Coronavirus State and Local Fiscal Recovery Fund		Qualified			
Medicaid Cluster			Qualified		
Rehabilitation Services – Vocational Rehabilitation Grants to States			Qualified		
Emergency Rental Assistance		Adverse			
Highway Planning and Construction					Disclaimer
Basic Health Program					Adverse
Qualified Opinions	2	5	6	2	0
Adverse Opinions	0	1	0	0	1
Disclaimer of Opinion	0	1	1	0	1

Blank spaces indicate the program was either not required to be audited or received an unmodified opinion.

The Basic Health Program (BHP) received an adverse opinion after auditors discovered the system contained errors associated with both the upper and lower limits of income eligibility resulting in known and likely questioned costs of \$15 million. Auditors recommended the department identify all individuals impacted by system errors and refund BHP.

The Highway Planning and Construction program received a disclaimer of opinion. Auditors requested expenditure data needed to perform required testing of key compliance requirements. The department provided transaction data but could not limit it to just the 2025 fiscal year federal expenditures. Auditors were unable to reconcile this data to the information that was needed.

Follow-up of Statewide Single Audit findings

The OMB establishes categories of compliance requirements and the federal awarding agencies determine which categories are key for their programs. Not all requirements apply to every program, and some requirements are more complex than others. Figure 8 illustrates compliance requirements with

findings for the past five years. Totals by category indicate which requirements are most problematic for Oregon.

Figure 8: Findings history by type of compliance requirement

Compliance requirement	2021	2022	2023	2024	2025
Allowable Activities and Costs	4+	16+	9+	6+	6
Cash Management		2	1		
Eligibility		3+	2+	5+	2+
Equipment	1	1	1+		1+
Matching, Level of Effort, Earmarking	4+	3	2+	0+	0+
Period of Performance	1	2	1+	3	
Procurement and Suspension and Debarment		2	1+		1+
Reporting	7	9	7+	11	3
Subrecipient Monitoring	5+	6	2	4	2
Special Tests and Provisions	7	6	5+	6+	2+
Total findings	29	50	31	35	17

Note: Plus sign indicates multiple compliance requirements appear in one finding, but are only counted once in this table.

The OMB requires auditors to perform follow-up procedures in the following year to determine whether an agency has taken appropriate corrective action to resolve the findings. We followed up on the status of 66 federal compliance findings at 13 agencies that remained uncorrected from the prior three years and found agencies had corrected 27 of them. Two additional findings did not warrant further action. However, 37 prior year findings will continue into fiscal year 2026 and are subject to further follow-up because they remain uncorrected.

For a finding to warrant no further action, all of the following must have occurred, 1) Two years have passed since the audit report in which the finding occurred was submitted to the federal audit clearinghouse; 2) The federal agency or pass-through entity is not currently following up with the auditee on the audit finding; and 3) A management decision was not issued by the federal agency.

Figure 9 displays a history of ongoing findings by agency, program, and nature of the findings that continue to be uncorrected at the end of fiscal year 2025 and have been ongoing for at least four years. When a finding is uncorrected, we are required to continue auditing the requirement until it is resolved.

Figure 9: History of ongoing findings

Agency	Program	Finding Summary	Origination Year	Years Ongoing
ODHS	Temporary Assistance for Needy Families	Accurate reports	2010	16
DELCO/ODHS	Child Care and Development Fund	Incorrect copays	2014	12
DELCO/ODHS	Child Care and Development Fund	Payroll controls	2020	6
ODHS	Temporary Assistance for Needy Families	Eligibility controls	2021	5

The TANF program has an unresolved audit finding originating in fiscal year 2010. Over the years, auditors found TANF data reports required to be submitted to the federal agency did not accurately reflect case status and activity of the reporting period. Additionally, reporting errors increased after the implementation of a new case management system in fiscal year 2021. In the following years, agency management has made efforts and worked with their vendor to resolve system errors to ensure proper reporting from the new system in the future. However, while auditors noted an overall improvement in the accuracy and completeness of the data reported, issues still exist requiring agency management’s attention.

The Child Care and Development Fund finding originating in 2014 has repeatedly identified errors in co-pay amounts and authorized childcare hours. The errors primarily resulted from human error when entering information for the calculations. After implementation of a new system, the amounts are calculated automatically, but errors have still been identified due to incorrect inputs. The payroll controls finding originating in 2020 has repeatedly identified errors as the agency does not consistently maintain signed position descriptions or approve monthly timesheets. Additionally, auditors continue to identify questioned costs relating to employees not working on the program.

As shown in figure 10, one finding in the Medicaid program was corrected in fiscal year 2025 after remaining outstanding for 13 years; and two findings in the Opioid STR (State Targeted Response) program were corrected after remaining outstanding for 6 years. Medicaid’s provider eligibility finding, originating in 2012, found provider eligibility determinations are not fully supported with required documentation. During 2025 the Oregon Department of Human Services and the Oregon Health Authority corrected this outstanding finding by providing additional training, improving enrollment forms, improving communication and updating procedure manuals.

The Opioid STR findings at the Oregon Health Authority, originating in 2019, were also corrected during 2025. Corrective action included developing training for subrecipient determinations and implementing a review process for reporting.

Figure 10: Ongoing findings corrected in fiscal year 2025

Agency	Program	Finding Summary	Origination Year
OHA	Opioid STR	Subrecipient monitoring	2019
OHA	Opioid STR	Review reports before submission	2019
ODHS/OHA	Medicaid	Provider eligibility	2012

It is the responsibility of the federal granting agency to follow-up with state agencies on findings included in the Single Audit Report. Federal regulation requires a management decision to be issued by the federal granting agency within six months of the federal audit clearinghouse acceptance of the audit report. After investigating, the federal agency issues a determination letter to the state agency, providing its conclusion about the finding and the corrective action the state agency plans to take to resolve the finding. Sometimes the federal agency imposes a sanction upon the state or adjusts future funding to correct the issue. Occasionally, the federal agency will clarify a requirement in favor of the state agency and the finding is no longer valid. Only federal agencies have the authority to enforce their grant requirements.

Section 3 – Performance and Information Technology Audit Results

The Oregon Secretary of State performs performance and information technology audits each year to improve state government performance and operations, reduce costs, facilitate decision making, and contribute to public accountability.

Effective July 1, 2025, Oregon Secretary of State adopted its new Audit Recommendation Follow-up Policy. This policy provided clarifications for how and when the agency will perform follow-up work on outstanding audit recommendations. Key highlights from the policy that are pertinent to performance and information technology audit recommendations include:

- Recommendation follow-up engagements will be conducted six months after the latest date in the corrective action plan, or no more than 18 months after report release.
- A recommendation follow-up engagement shall have two objectives, as follows:
 - Whether an audited entity has appropriately acted upon audit findings; and
 - Whether implementation of audit recommendations achieved the anticipated benefits identified in an audit report or in an audited entity's response to an audit report.
- If the Audits Division determines that an audited entity has not appropriately acted upon audit findings, an additional follow-up engagement will commence no later than 12 months after this determination has been made.

The contents of the Audit Recommendation Follow-up Policy will be applied to all audit recommendations issued on, or after, July 1, 2025. As of the date of this report, no audit recommendations were subject to follow-up over the past 12 months. Future iterations of the Keeping Oregon Accountable report will include reporting on audit recommendation follow-up efforts for performance audits.

About the Team

Report 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, and boards and commissions.



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