



**Municipal Audit Program**  
Audits Division



## **Report in Lieu of Audit: Fiscal years ended on or before December 31, 2023**

The deadline to file the report in lieu of audit is within 90 days following the end of the fiscal year (ORS 297.435(2)(b)). If it is necessary to file a late or revised report in lieu of audit for fiscal years that ended on or before December 31, 2023, please [use this link](#). If there are questions, please contact the municipal audit program office at 503-986-2255.