Secretary of State
Oregon Audits Division

MUNICIPAL AUDIT PROGRAM

BACKGROUND

For a municipal audit or review report to be in compliance with municipal audit law (ORS 297.465), the audit or review must be conducted by a licensed municipal auditor.

Independent accountants are licensed by the Oregon Board of Accountancy (BOA). The BOA is also responsible for preparing and maintaining a roster of accountants authorized to conduct the municipal audits required by (ORS 297.670) the municipal audit law.

FINDING A LICENSED MUNICIPAL AUDITOR

The BOA posts two lists on their website that identifies auditors who have current CPA license and also, the required licensure to perform municipal audits or reviews:

> Municipal Audit Roster – lists all CPAs licensed to perform municipal audits in Oregon that are based in Oregon
>
> Mobility Municipal Roster – lists all CPA licensed to perform municipal audits in Oregon that are based in other states

These lists are periodically updated. If an auditor has been engaged for more than one reporting period, we recommended the municipality check the BOA website annually to ensure the municipal auditor's license remains current.

Once auditors are identified, follow procurement rules to solicit contract bids and execute a contract. See the Procurement Basics resource for additional direction.

STAY CONNECTED

We receive many requests for information and improved communication targeted to municipal officers and staff. In response, we created an email listing to inform subscribers periodically about changes in Municipal Audit Law, financial reporting requirements, audit standards, and changes to program forms or processes. Sign up for updates at sos.oregon.gov/audits and include "Municipal Audit Program" in your selection.

Questions?

Call our office at (503) 986-2255 or email municipalfilings.sos@oregon.gov