



Steve Bergmann
Division Director

Delinquent Filers

Municipalities are required to annually submit financial statements to the Secretary of State under ORS 297.425. The type of statement required depends on a municipality's annual expenditures:

- Expenditures of \$250,000 or less: The municipality may submit a summary of financial transactions, known as an "in lieu" report.
- Expenditures greater than \$250,000, but not more than \$1 million: The municipality may submit financial statements with independent accountants performing specific procedures, known as Agreed-Upon Procedure (AUP) reports.
- Expenditures greater than \$1 million: The municipality must submit audited financial statements.¹

Audit and AUP reports must be received by the Secretary of State within 180 days from the end of each fiscal year, which for most municipalities is no later than December 31, unless a request for extension of time has been granted.

This information is published periodically to promote transparency and accountability of governments to the public, which is the underlying purpose of Municipal Audit Law.

Attached are the municipalities that have not submitted the required financial report for the filing years listed **as of December 8, 2025**, and do not have an approved extension of time to file. Reports may be viewed [on our website](#). Some municipalities have failed to submit required documents for multiple years. Per statute, we will notify the county to begin dissolution proceedings of certain special districts (**indicated in bold** in the table below) who fail to file for three consecutive years (ORS 198.345).²

This listing of delinquent filers was first published in 2017. Today there are 238 entities with 374 delinquent reports listed on this memo, more than double the 112 entities first reported in 2017. However, today's numbers are a marked improvement from the last issuance of this memo in May 2025, when we reported a total of 603 delinquent reports.

¹ Legislative amendments effective for reports ending on or after January 1, 2024, increase filing thresholds and replace review reports with agreed-upon procedures.

² Special districts with three years of delinquent filings are indicated in the attached table in **bold**.

Government Name	Government Type	Missing 2022	Missing 2023	Missing 2024
LANE REGIONAL AIR PROTECTION AGENCY	AIR POLLUTION AUTHORITY			AUDIT
ALDER SLOPE CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS		IN LIEU	IN LIEU
DALLAS CEMETERY DISTRICT 4	CEMETERY DISTRICTS			REVIEW
LA GRANDE CEMETERY DISTRICT	CEMETERY DISTRICTS			REVIEW
LONG CREEK CEMETERY DISTRICT	CEMETERY DISTRICTS	IN LIEU		IN LIEU
MONUMENT CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS	IN LIEU	IN LIEU	IN LIEU
OWYHEE CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS			IN LIEU
PILOT ROCK CEMETERY MAINTENANCE DISTRICT 05	CEMETERY DISTRICTS			IN LIEU
RAINIER CEMETERY DISTRICT	CEMETERY DISTRICTS		REVIEW	AUDIT
SWEET HOME CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS		REVIEW	AUDIT
BRIDGE CHARTER ACADEMY	CHARTER SCHOOLS			AUDIT
FOREST GROVE COMMUNITY SCHOOL	CHARTER SCHOOLS			AUDIT
MOUNTAIN VIEW CHARTER ACADEMY	CHARTER SCHOOLS			AUDIT
REEDSPORT COMMUNITY CHARTER SCHOOL	CHARTER SCHOOLS	AUDIT	AUDIT	AUDIT
SHERIDAN ALLPREP ACADEMY	CHARTER SCHOOLS	AUDIT	AUDIT	AUDIT
SHERIDAN JAPANESE CHARTER SCHOOL	CHARTER SCHOOLS	AUDIT	AUDIT	AUDIT
SOUTHERN OREGON SUCCESS ACADEMY	CHARTER SCHOOLS		AUDIT	
ADAIR VILLAGE	CITIES			AUDIT
ALBANY	CITIES			AUDIT
ANTELOPE	CITIES	AUDIT	AUDIT	
BAKER CITY	CITIES			AUDIT

* The annual Summary of Revenues and Expenditures form has not been submitted as required.

± The municipality submitted an In Lieu report, a Review report or Audit report was required.

◇ The municipality submitted a Review report, an Audit report was required.

Government Name	Government Type	Missing 2022	Missing 2023	Missing 2024
BOARDMAN	CITIES			AUDIT
BURNS	CITIES			AUDIT
CASCADE LOCKS	CITIES		AUDIT	AUDIT
CAVE JUNCTION	CITIES	AUDIT	AUDIT	AUDIT
CENTRAL POINT	CITIES		AUDIT	AUDIT
CHILOQUIN	CITIES		AUDIT	AUDIT
COQUILLE	CITIES		AUDIT	AUDIT
COTTAGE GROVE	CITIES		AUDIT	AUDIT
CULVER	CITIES			AUDIT
DEPOE BAY	CITIES	AUDIT	AUDIT	AUDIT
DRAIN	CITIES	AUDIT	AUDIT	AUDIT
DUFUR	CITIES	AUDIT	AUDIT	AUDIT
EAGLE POINT	CITIES			AUDIT
FAIRVIEW	CITIES		AUDIT	AUDIT
FLORENCE	CITIES			AUDIT
GARIBALDI	CITIES		AUDIT	AUDIT
GASTON	CITIES	AUDIT	AUDIT	AUDIT
GERVAIS	CITIES			AUDIT
GOLD BEACH	CITIES			AUDIT
GOLD HILL	CITIES			AUDIT
HELIX	CITIES	AUDIT	AUDIT	AUDIT

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- ◇ The municipality submitted a Review report when an Audit report was required.

Government Name	Government Type	Missing 2022	Missing 2023	Missing 2024
HEPPNER	CITIES			AUDIT
HERMISTON	CITIES			AUDIT
JOHN DAY	CITIES			AUDIT
JOHNSON CITY	CITIES			AUDIT
JOSEPH	CITIES			AUDIT
LAKESIDE	CITIES			AUDIT
LAKEVIEW	CITIES			AUDIT
LOSTINE	CITIES			AUDIT
MALIN	CITIES			AUDIT
MAUPIN	CITIES	AUDIT	AUDIT	AUDIT
MITCHELL	CITIES		AUDIT	AUDIT
MOSIER	CITIES	AUDIT	AUDIT	AUDIT
NORTH PLAINS	CITIES	AUDIT	AUDIT	AUDIT
OAKRIDGE	CITIES			AUDIT
PHOENIX	CITIES	AUDIT	AUDIT	AUDIT
PRESCOTT	CITIES		REVIEW±	
SENECA	CITIES			AUDIT
SHADY COVE	CITIES		AUDIT	AUDIT
SODAVILLE	CITIES			AUDIT
SWEET HOME	CITIES			AUDIT
WALDPORT	CITIES	AUDIT	AUDIT	AUDIT

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Government Name	Government Type	Missing 2022	Missing 2023	Missing 2024
CENTRAL AND EASTERN OREGON JUVENILE JUSTICE CONSORTIUM	COUNCIL OF GOVERNMENTS			AUDIT
CENTRAL OREGON INTERGOVERNMENTAL COUNCIL	COUNCIL OF GOVERNMENTS			AUDIT
COMMUNITY SERVICES CONSORTIUM	COUNCIL OF GOVERNMENTS			AUDIT
CROOK COUNTY ROAD AGENCY	COUNCIL OF GOVERNMENTS		AUDIT	
EASTERN OREGON HUMAN SERVICE CONSORTIUM	COUNCIL OF GOVERNMENTS			AUDIT
LINCOLN CO CONSORTIUM FOR SOLID WASTE MANAGEMENT	COUNCIL OF GOVERNMENTS			IN LIEU
MID-COLUMBIA CENTER FOR LIVING	COUNCIL OF GOVERNMENTS	AUDIT*	AUDIT	AUDIT
NORTHWEST OREGON ECONOMIC ALLIANCE	COUNCIL OF GOVERNMENTS		IN LIEU	IN LIEU
SOUTH CENTRAL OREGON ECONOMIC DEVELOPMENT DISTRICT	COUNCIL OF GOVERNMENTS		AUDIT	AUDIT
BAKER CO	COUNTIES	AUDIT	AUDIT	AUDIT
CURRY CO	COUNTIES			AUDIT
GRANT CO	COUNTIES			AUDIT
WASCO CO	COUNTIES			AUDIT
BASIN AMBULANCE SERVICE DISTRICT	COUNTY SERVICE DISTRICTS		AUDIT	
BIGGS SERVICE DISTRICT	COUNTY SERVICE DISTRICTS	AUDIT	AUDIT	AUDIT
CURRY CO 4H & EXTENSION SERVICE DISTRICT	COUNTY SERVICE DISTRICTS			AUDIT
GRANT CO ROAD SERVICE DISTRICT	COUNTY SERVICE DISTRICTS			IN LIEU
HEBO JOINT WATER & SANITARY AUTHORITY	COUNTY SERVICE DISTRICTS			IN LIEU
HOOD RIVER CO WINDMASTER SEWER DISTRICT	COUNTY SERVICE DISTRICTS			IN LIEU
NORTHERN OREGON CORRECTIONS	COUNTY SERVICE DISTRICTS			AUDIT

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Government Name	Government Type	Missing 2022	Missing 2023	Missing 2024
WALLOWA COUNTY ROAD DISTRICT	COUNTY SERVICE DISTRICTS		AUDIT	
CLATSOP CO DIKING DISTRICT 11	DIKING DISTRICTS			IN LIEU
CLATSOP CO DIKING DISTRICT 14	DIKING DISTRICTS			IN LIEU
BEAVER DRAINAGE IMPROVEMENT COMPANY INC	DRAINAGE DISTRICTS		REVIEW	
BEAVER SLOUGH DRAINAGE DISTRICT	DRAINAGE DISTRICTS	AUDIT	AUDIT	AUDIT
CLATSKANIE DRAINAGE IMPROVEMENT COMPANY	DRAINAGE DISTRICTS		IN LIEU	
CLATSOP DRAINAGE IMPROVEMENT COMPANY 15	DRAINAGE DISTRICTS		IN LIEU	
COALEDO DRAINAGE DISTRICT	DRAINAGE DISTRICTS	IN LIEU	IN LIEU	IN LIEU
KLAMATH DRAINAGE DISTRICT	DRAINAGE DISTRICTS			AUDIT
MAGRUDER DRAINAGE IMPROVEMENT CO	DRAINAGE DISTRICTS		IN LIEU	IN LIEU
TILLAMOOK DRAINAGE DISTRICT	DRAINAGE DISTRICTS		IN LIEU	IN LIEU
WESTLAND DISTRICT IMPROVEMENT COMPANY	DRAINAGE DISTRICTS	IN LIEU	IN LIEU	IN LIEU
WOODSON DRAINAGE DISTRICT	DRAINAGE DISTRICTS		IN LIEU	
COLUMBIA 911 COMMUNICATIONS DISTRICT	EMERGENCY COMMUNICATION DIST			AUDIT
JEFFERSON CO EMERGENCY MEDICAL SERVICE	HOSPITAL DISTRICTS	AUDIT	AUDIT	AUDIT
MYRTLE POINT HEALTH DISTRICT	HOSPITAL DISTRICTS			IN LIEU
NORTH CENTRAL PUBLIC HEALTH DISTRICT	HOSPITAL DISTRICTS		AUDIT	
NORTH LAKE HEALTH DISTRICT	DRAINAGE DISTRICTS			AUDIT
WHITE RIVER HEALTH DISTRICT	HOSPITAL DISTRICTS		AUDIT	AUDIT
BAKER VALLEY IRRIGATION DISTRICT	IRRIGATION DISTRICTS		AUDIT	AUDIT
BIG BEND IRRIGATION DISTRICT	IRRIGATION DISTRICTS		REVIEW±	AUDIT±

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BURNT RIVER IRRIGATION DISTRICT	IRRIGATION DISTRICTS			IN LIEU
EAST FORK IRRIGATION DISTRICT	IRRIGATION DISTRICTS			AUDIT
GOLD HILL IRRIGATION DISTRICT	IRRIGATION DISTRICTS		IN LIEU	IN LIEU
LANGELL VALLEY IRRIGATION DISTRICT	IRRIGATION DISTRICTS			AUDIT
LOWER POWDER RIVER IRRIGATION DISTRICT	IRRIGATION DISTRICTS		REVIEW	
LUCE LONG DITCH DISTRICT IMPROVEMENT COMPANY	IRRIGATION DISTRICTS			IN LIEU
MALIN IRRIGATION DISTRICT	IRRIGATION DISTRICTS		REVIEW	AUDIT
MODOC POINT IRRIGATION DISTRICT	IRRIGATION DISTRICTS			AUDIT
QUEENER IRRIGATION IMPROVEMENT DISTRICT	IRRIGATION DISTRICTS		IN LIEU	IN LIEU
SHASTA VIEW IRRIGATION DISTRICT	IRRIGATION DISTRICTS		AUDIT	AUDIT
WOOD IRRIGATION DISTRICT	IRRIGATION DISTRICTS		IN LIEU	IN LIEU
OREGON TRAIL LIBRARY DISTRICT	LIBRARY DISTRICTS			AUDIT
BASIN TRANSIT SERVICE	MASS TRANSIT DISTRICTS		AUDIT	AUDIT
CURRY CO PUBLIC TRANSIT SERVICE DISTRICT	MASS TRANSIT DISTRICTS		AUDIT	AUDIT
TILLAMOOK CO TRANSPORTATION DISTRICT	MASS TRANSIT DISTRICTS			AUDIT
CANBY AREA PARKS & RECREATION DISTRICT	PARKS AND RECREATION DISTRICTS		IN LIEU	IN LIEU
CHEHALEM PARKS & REC DISTRICT	PARKS AND RECREATION DISTRICTS			AUDIT
CHRISTMAS VALLEY PARKS & REC	PARKS AND RECREATION DISTRICTS	REVIEW±	REVIEW±	
HELIX PARKS & REC DISTRICT	PARKS AND RECREATION DISTRICTS		IN LIEU	IN LIEU
HIGH DESERT PARKS & REC	PARKS AND RECREATION DISTRICTS			AUDIT
IRRIGON COMMUNITY PARKS & REC DISTRICT	PARKS AND RECREATION DISTRICTS		REVIEW±	
JOHN DAY/CANYON CITY PARKS & REC	PARKS AND RECREATION DISTRICTS		AUDIT◇	

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LA PINE PARK & REC DISTRICT	PARKS AND RECREATION DISTRICTS			AUDIT
NORTH DOUGLAS PARKS & REC DISTRICT	PARKS AND RECREATION DISTRICTS		REVIEW	AUDIT
SOUTH WASCO PARK AND RECREATION DISTRICT	PARKS AND RECREATION DISTRICTS			IN LIEU
WIARD MEMORIAL PARK DISTRICT	PARKS AND RECREATION DISTRICTS			AUDIT
PORT OF ARLINGTON	PORT DISTRICTS		AUDIT	AUDIT
PORT OF CASCADE LOCKS	PORT DISTRICTS		AUDIT	AUDIT
PORT OF HOOD RIVER	PORT DISTRICTS			AUDIT
PORT OF PORT ORFORD	PORT DISTRICTS			AUDIT
JUNIPER BUTTE ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS			IN LIEU
NORTH F STREET ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS	IN LIEU	IN LIEU	IN LIEU
PANTHER CREEK ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS			IN LIEU
RAINBOW LANE SPECIAL ROAD DISTRICT 1	ROAD ASSESSMENT DISTRICTS			IN LIEU
RAINBOW PARK/PINE RIDGE ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS			IN LIEU
SALMON RIVER PARK SPECIAL ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS	IN LIEU	IN LIEU	IN LIEU
WALDPORT SPECIAL ROAD DISTRICT 3	ROAD ASSESSMENT DISTRICTS			IN LIEU
YONNA WOODS SPECIAL ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS			IN LIEU
ALBANY RFPD	RURAL FIRE PROTECTION DISTRICT		AUDIT	AUDIT
ALFALFA FIRE DISTRICT	RURAL FIRE PROTECTION DISTRICT		REVIEW	AUDIT
BAKER RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT±
BRIDGE RFPD	RURAL FIRE PROTECTION DISTRICT		IN LIEU	IN LIEU
CAMAS VALLEY RURAL FIRE DISTRICT	RURAL FIRE PROTECTION DISTRICT	REVIEW±	REVIEW	AUDIT
CANYONVILLE SOUTH UMPQUA FIRE DISTRICT	RURAL FIRE PROTECTION DISTRICT			AUDIT

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CENTRAL OREGON COAST FIRE & RESCUE	RURAL FIRE PROTECTION DISTRICT			AUDIT
CHEMULT RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT
CHILOQUIN AGENCY LAKE RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT
CORNELIUS RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT
CRESCENT RFPD	RURAL FIRE PROTECTION DISTRICT		AUDIT	AUDIT
DEXTER RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT
DRAKES CROSSING RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT
EAST LINCOLN COUNTY FIRE AND RESCUE	RURAL FIRE PROTECTION DISTRICT		REVIEW	AUDIT
ELSIE VINEMAPLE RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT
GARDINER RFPD	RURAL FIRE PROTECTION DISTRICT			IN LIEU
GATES RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT
GEARHART RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT
GLENDALE AMBULANCE DISTRICT	RURAL FIRE PROTECTION DISTRICT		AUDIT	AUDIT
GOLD BEACH WEDDERBURN RFPD	RURAL FIRE PROTECTION DISTRICT		REVIEW±	
HAMLET RFPD	RURAL FIRE PROTECTION DISTRICT	IN LIEU		
IDANHA DETROIT RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT
IMBLER RFPD	RURAL FIRE PROTECTION DISTRICT	IN LIEU	REVIEW±	
JACKSON CO RFPD 4	RURAL FIRE PROTECTION DISTRICT			AUDIT
JACKSON CO RFPD 5	RURAL FIRE PROTECTION DISTRICT	AUDIT	AUDIT	AUDIT
JEFFERSON CO RFPD 1	RURAL FIRE PROTECTION DISTRICT			AUDIT
JOHN DAY-FERNHILL RFPD	RURAL FIRE PROTECTION DISTRICT	IN LIEU	IN LIEU	IN LIEU
KEATING RFPD	RURAL FIRE PROTECTION DISTRICT		IN LIEU	

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Government Name	Government Type	Missing 2022	Missing 2023	Missing 2024
KLAMATH COUNTY FIRE DISTRICT #3	RURAL FIRE PROTECTION DISTRICT			IN LIEU
KNAPPA SVENSEN BURNSIDE RFPD	RURAL FIRE PROTECTION DISTRICT	REVIEW	REVIEW	AUDIT
LAKE CHINOOK FIRE & RESCUE PROTECTION DISTRICT	RURAL FIRE PROTECTION DISTRICT		REVIEW	AUDIT
LAKEVIEW RFPD	RURAL FIRE PROTECTION DISTRICT	REVIEW±		
LANGLOIS RFPD 4-107	RURAL FIRE PROTECTION DISTRICT	IN LIEU		
LOOKINGGLASS RFPD	RURAL FIRE PROTECTION DISTRICT		IN LIEU	IN LIEU
MIST BIRKENFELD RFPD	RURAL FIRE PROTECTION DISTRICT		AUDIT	AUDIT
MYRTLE POINT RFPD	RURAL FIRE PROTECTION DISTRICT			IN LIEU
NEW CARLTON FIRE DISTRICT	RURAL FIRE PROTECTION DISTRICT			AUDIT
NORTH GILLIAM CO RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT
OAKLAND RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT
OPHIR RFPD	RURAL FIRE PROTECTION DISTRICT		REVIEW±	
PARKDALE RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT
PINE VALLEY RFPD	RURAL FIRE PROTECTION DISTRICT			IN LIEU
SHERIDAN RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT
ST PAUL RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT◇	AUDIT◇	
UPPER MCKENZIE RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT
WEST VALLEY FIRE DISTRICT	RURAL FIRE PROTECTION DISTRICT		AUDIT	AUDIT
WESTPORT WAUNA RFPD	RURAL FIRE PROTECTION DISTRICT		IN LIEU	IN LIEU
BLY WATER AND SANITARY DISTRICT	SANITARY DISTRICTS		REVIEW	AUDIT
GLIDE-IDLEYLD SANITARY DISTRICT	SANITARY DISTRICTS		AUDIT◇	
GREEN AREA WATER AND SANITARY AUTHORITY	SANITARY DISTRICTS	AUDIT	AUDIT	AUDIT

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Government Name	Government Type	Missing 2022	Missing 2023	Missing 2024
MILES CROSSING SANITARY SEWER DISTRICT	SANITARY DISTRICTS			AUDIT
OCHOCO WEST WATER AND SANITARY AUTHORITY	SANITARY DISTRICTS			AUDIT
PACIFIC CITY JOINT WATER-SANITARY AUTHORITY	SANITARY DISTRICTS			AUDIT
PARKDALE SANITARY DISTRICT	SANITARY DISTRICTS	AUDIT	AUDIT	AUDIT
WAMIC WATER & SANITARY AUTHORITY	SANITARY DISTRICTS			IN LIEU
JACKSON CO SCHOOL DISTRICT 94	SCHOOL DISTRICTS + ESD			AUDIT
RIVERBEND COMMUNITY SCHOOL	SCHOOL DISTRICTS + ESD	AUDIT	AUDIT	AUDIT
KLAMATH SWCD	SOIL WATER CONSERVATION DIST		AUDIT◇	
BOARDMAN URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES	IN LIEU	REVIEW±	
BURNS URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES			IN LIEU
CENTRAL ALBANY REVITALIZATION AREA	URBAN RENEWAL AGENCIES			AUDIT
CENTRAL POINT DEVELOPMENT COMMISSION	URBAN RENEWAL AGENCIES		AUDIT	AUDIT
COQUILLE URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES		AUDIT	AUDIT
DEPOE BAY URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES	REVIEW	REVIEW	AUDIT
FAIRVIEW URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES		AUDIT	AUDIT
FLORENCE URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES			AUDIT
GARIBALDI URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES	IN LIEU	IN LIEU	IN LIEU
GOLD BEACH URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES		AUDIT	
HERMISTON URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES		AUDIT	
JOHN DAY URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES		AUDIT	
NEWBERG URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES		IN LIEU	
NORTH PLAINS URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES	AUDIT	AUDIT	AUDIT

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Government Name	Government Type	Missing 2022	Missing 2023	Missing 2024
URBAN RENEWAL AGENCY OF THE CITY OF PHOENIX	URBAN RENEWAL AGENCIES	AUDIT	AUDIT	AUDIT
WALDPORT URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES			IN LIEU
BAKER VALLEY VECTOR CONTROL	VECTOR CONTROL DISTRICTS			AUDIT
FOUR RIVERS VECTOR CONTROL DISTRICT	VECTOR CONTROL DISTRICTS			AUDIT
BIRCH CREEK WATER CONTROL	WATER CONTROL DISTRICTS	IN LIEU		
RIVER ROAD WATER CONTROL DISTRICT	WATER CONTROL DISTRICTS		IN LIEU	IN LIEU
UMATILLA RIVER WATER CONTROL 01	WATER CONTROL DISTRICTS			IN LIEU
CRYSTAL SPRINGS WATER DISTRICT	WATER DISTRICTS	AUDIT	AUDIT	AUDIT
DEAN MINARD WATER DISTRICT	WATER DISTRICTS	IN LIEU		IN LIEU
FAIRVIEW WATER DISTRICT	WATER DISTRICTS			AUDIT
GLENWOOD WATER DISTRICT	WATER DISTRICTS		REVIEW	AUDIT
LONG PRAIRIE WATER DISTRICT	WATER DISTRICTS			AUDIT
LUSTED WATER DISTRICT	WATER DISTRICTS			AUDIT
LYONS-MEHAMA WATER DISTRICT	WATER DISTRICTS	AUDIT	AUDIT	AUDIT
OAK LODGE WATER SERVICES AUTHORITY	WATER DISTRICTS		AUDIT	AUDIT
OAK LODGE WATER SERVICES DISTRICT	WATER DISTRICTS		AUDIT	
PANTHER CREEK WATER DISTRICT	WATER DISTRICTS			IN LIEU
SANTA CLARA WATER DISTRICT	WATER DISTRICTS			AUDIT
SHELLEY ROAD CREST ACR WTR DISTRICT/SRCA	WATER DISTRICTS			AUDIT
SLEEPY HOLLOW WATER DISTRICT	WATER DISTRICTS			IN LIEU
TERREBONNE DOMESTIC WATER SERVICE DISTRICT	WATER DISTRICTS	AUDIT	AUDIT	AUDIT
WICKIUP WATER DISTRICT	WATER DISTRICTS	AUDIT	AUDIT	AUDIT

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Government Name	Government Type	Missing 2022	Missing 2023	Missing 2024
YOUNGS RIVER LEWIS & CLARK WATER	WATER DISTRICTS			AUDIT
DEVILS LAKE WATER IMPROVEMENT DISTRICT	WATER IMPROVEMENT DISTRICTS		REVIEW	AUDIT

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