

Fiscal Year 2021

Oregon Municipal Corporations: Summary of Fiscal Year 2021 Financial Reporting

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Report 2023-08



Secretary of State
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Audits Director
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Introduction

Background

Oregon's municipal corporations, 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 municipal corporations are required to submit to the Secretary of State.¹

Municipal Audit Law requires the Secretary of State, in cooperation with the Oregon Board of Accountancy and in consultation with the Oregon Society of Certified Public Accountants, to prescribe minimum standards for the conduct of each audit. The Secretary of State requires independent accountants to follow professional auditing standards promulgated by the American Institute of Certified Public Accountants (AICPA) and issue financial reports in accordance with generally accepted accounting principles.

About 1,800 municipal corporations are registered with the Secretary of State and all are subject to annual reporting requirements, but not all are subject to an audit. Municipal Audit Law employs a three-tiered reporting responsibility. All counties, school districts, and public charter schools are required to have their financial statements audited each year. Municipalities with total annual expenditures exceeding \$500,000 are also required to be audited. Most municipal corporations operate on a July 1 to June 30 fiscal year. Audits are performed by local CPA firms and reports are to be filed with the Secretary of State by December 31, within six months of the close of the municipality's fiscal year.

Municipalities with total annual expenditures between \$150,000 and \$500,000 are not required to have an audit and may opt instead to have a financial statement review performed by an independent accountant. Municipalities with total annual expenditures of \$150,000 or less may submit reports in lieu of audit where they self-report expenditures on forms prescribed by the Secretary of State. 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. Financial reports filed with the Secretary of State are available for viewing on the Secretary of State's website on the municipal audit search page.²

Fiscal Year 2021

Of the 1,824 municipal corporations, 1,178 were expected to file audit reports with the Secretary of State for fiscal year 2021. However, 57 of those audits are more than a year late in their filing and were not filed as of December 31, 2022, and four had filed the wrong report.

¹ Oregon Revised Statutes 297.405-.555 and 297.990

² [The municipal audit search page can be found online here.](#)

Figure 1: Fiscal year 2021 financial reports by type of municipal corporation

	Audit	Review	In-Lieu	Total
Counties	36			36
Community Colleges	17			17
School Districts and ESDs	208			208
Charter Schools	114			114
Cities	218	13	10	241
Fire Districts	117	55	89	261
Other Special Districts	468	114	365	947
Total	1,178	182	464	1,824

The COVID-19 pandemic hit Oregon in early 2020, making it a challenging year. The impacts of office closures, physical distancing, and staff absences due to illness or school and daycare closures were felt by everyone, including municipalities and accounting firms.

2021 continued to be challenging. Impacts from the COVID-19 pandemic continued to be felt through staff absences, new federal programs and increased funding, and continued challenges related to remote work and remote auditing. The Labor Day fires in 2020 were the biggest and most expensive emergency disaster event in Oregon history. The summer of 2021 saw additional fires that disrupted municipalities' ability to finalize financial reports and prepare for audit.

Municipalities and firms are feeling the impacts of the Great Resignation and decreased staffing.³ Despite recruitment efforts, staffing remained one of the most commonly cited reasons for filing late audit reports.

Report Filing Extensions

Municipal Audit Law permits a municipality to request additional time to file its annual audit report beyond the six-month filing deadline for good cause or due to extraordinary circumstances. The request must be in writing and sent to the Secretary of State's Audits Division. It must include the cause for the delay and the expected report delivery date. Both the government official and the independent accountant make the request.

For fiscal year 2021, 320 municipal corporations requested and 276 (86%) received approval for an extension of time to file their financial report. Reasons cited for extensions were varied and typically included delays from staff turnover or absence at the municipality or the audit firm, new programs and additional federal funding, construction projects, and late issuance of guidance related to audits of federal funding.

Requests for extension are typically not approved when a request does not demonstrate good cause as required or when a municipality has routinely filed late reports. The percent of extensions requests

³ The term "Great Resignation" was coined by University College London's School of Management professor Anthony Klotz and describes an ongoing economic trend in which record numbers of employees have voluntarily resigned from their jobs, beginning in early 2021.

approved for the 2021 filing year was lower than the previous year's 95% approval rate and is more in line with prior years where 69% (2019) 85% (2018) and 87% (2017) were approved.

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 municipal corporation is required to determine the corrective measures it considers necessary to address the deficiencies. Municipal Audit Law requires a municipal corporation 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 prepare an annual summary report, which is to include, at a minimum, the following:

- A list of municipal corporations required to file audit reports with the Secretary;
- A list of municipal corporations that filed audit reports with the Secretary within six months after the close of the year under audit;
- A list of municipal corporations that did not request a filing extension and did not file their report within six months of close of fiscal year;
- A list of municipal corporations 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 municipal corporation submitted a Plan of Action to the Secretary of State.

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

Results

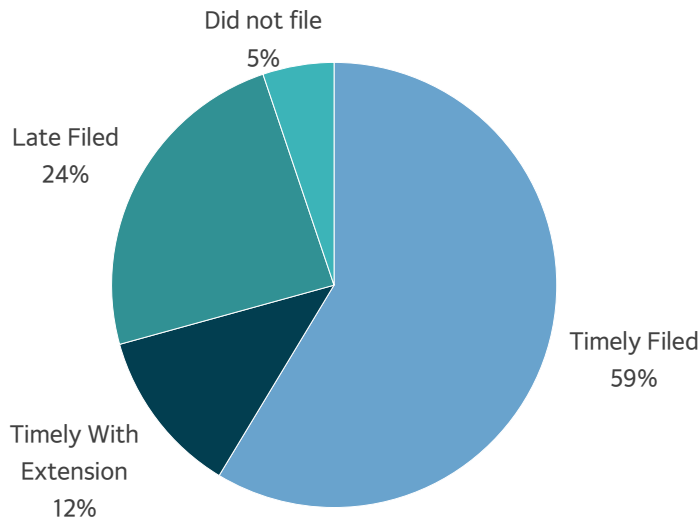
The requirements in Municipal Audit Law are intended for municipal corporations to be financially accountable to the public. There are many stakeholders involved in the municipal audit process. Government officials understand the annual reporting requirements; independent accountants provide timely audit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

Oregon’s Municipal Audit Law requires the Secretary of State provide summary information on the status of audit report filings. This report summarizes the financial reporting activities of municipal corporations that were required to, or voluntarily submitted, an audit report to the Secretary of State for the fiscal year ended June 30, 2021.

Audit Report Filings

Of the 1,824 Oregon municipal corporations actively registered in Oregon, 1,178 were expected to file an audit with the Secretary of State by December 31, 2021, unless they requested an extension. As shown in Figure 2, 71% of these municipalities filed their audit reports on time or within their approved extension deadline. Of the 276 that requested and received extensions, 142 filed their report within the extended deadline. As of December 31, 2022, 61 municipalities had not filed a fiscal year 2021 audit report; these municipalities included two counties, 18 cities, two charter schools, seven fire districts, and 32 special districts.

Figure 2: Filing status of fiscal year 2021 audit reports



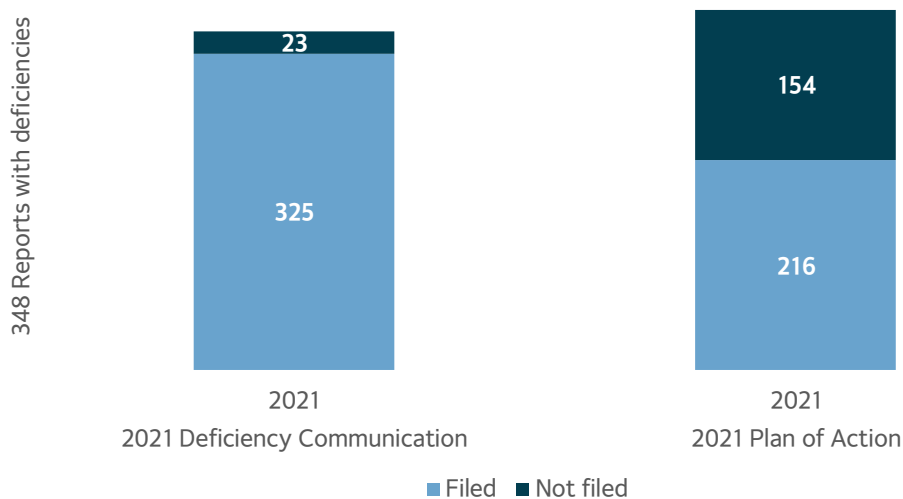
Audit Report Deficiencies

Professional auditing standards require independent accountants to communicate, in writing, instances of significant deficiencies and material weaknesses to the municipal corporation’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 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 3, of the 1,117 municipal audit reports filed for fiscal year 2021, 348 (31%) reported one or more audit deficiencies; a total of 624 deficiencies were reported with the majority related to weaknesses in internal control. Of the municipalities with deficiencies reported, 62% filed a Plan of Action and 93% filed deficiency communications with the Secretary of State as required. The rate of compliance for filing a plan of action has decreased from 2020 by 13%.

Figure 3: 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 228 municipalities. A deficiency exists when the design or operation of controls does not allow management or employees, in the normal course of performing their assigned accounting and financial reporting functions, 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 are typically the most prevalent deficiencies reported.

Compliance with Laws, Rules, and Regulations

Auditors reported one or more instances of significant noncompliance with laws, rules, regulations, or grantor requirements for 36 municipal corporations. Ad valorem taxes are a major source of revenue for most of Oregon’s municipal corporations. As such, municipal corporations 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 non-compliance 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.

Accounting Errors and Misstatements

Auditors reported one or more significant deficiencies or material misstatements for 84 municipal corporations. Errors and misstatements occurred in several accounts and funds. Many could have been detected and corrected timely if the municipal corporation had a stronger system of internal control. Some common errors are recording amounts in the wrong account or fund; recording purchases of capital assets as expenditures in the year of purchase instead of capitalizing and depreciating over their life expectancy; reporting items at insurance value or fair market value instead of historical cost; not reporting transactions at all due to lack of records; or incorrectly depreciating assets. There are also misstatements for the failure to recognize and record accruals required for revenues and expenditures.

Conclusion

This summary report fulfills the legislative requirement of Oregon's Municipal Audit Law and presents a summary of financial reporting activity and required reports submitted for fiscal year 2021, as of December 31, 2022. We appreciate the ongoing partnership with professional independent accountants and Oregon municipal corporations 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 reports within the six-month statutory deadline or within an approved extension deadline.

Appendix B is a list of municipal corporations that either filed 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 municipal corporations that had not filed as of December 31, 2022.

Appendix A: Timely Filed Reports

Municipal Corporation 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	✓	✓	✓	1	1	
CLATSOP CO						
CURRY CO	✓	✓	✓	2		
DESCHUTES CO						
DOUGLAS CO						
JACKSON CO						
JEFFERSON CO	✓					
JOSEPHINE CO	✓	✓		1		
KLAMATH CO	✓					
LANE CO	✓					
LINN CO						
MALHEUR CO						
MARION CO	✓					
MULTNOMAH CO						
SHERMAN CO		✓	✓	1		
TILLAMOOK CO	✓					
UMATILLA CO	✓					
UNION CO		✓	✓	2	1	
WASCO CO	✓					
WASHINGTON CO	✓					
WHEELER CO		✓	✓	2		
YAMHILL CO	✓					
COMMUNITY COLLEGES						
CENTRAL OREGON COMMUNITY COLLEGE						
CHEMEKETA COMMUNITY COLLEGE						
CLACKAMAS COMMUNITY COLLEGE						
CLATSOP COMMUNITY COLLEGE	✓	✓	✓	1		
KLAMATH COMMUNITY COLLEGE	✓					
LANE COMMUNITY COLLEGE						
LINN-BENTON COMMUNITY COLLEGE						
MOUNT HOOD COMMUNITY COLLEGE		✓	✓	1	1	
PORTLAND COMMUNITY COLLEGE						
ROGUE COMMUNITY COLLEGE						
TILLAMOOK BAY COMMUNITY COLLEGE						
TREASURE VALLEY COMMUNITY COLLEGE						
UMPQUA COMMUNITY COLLEGE						
SCHOOL DISTRICTS + ESDs						
BAKER CO SCHOOL DISTRICT 16J						

*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)

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
BAKER CO SCHOOL DISTRICT 5J	✓					
BAKER CO SCHOOL DISTRICT 61						
BENTON CO SCHOOL DISTRICT 17J						
BENTON CO SCHOOL DISTRICT 1J		✓	✓	2		
BENTON CO SCHOOL DISTRICT 7J		✓	✓	3	1	
CLACKAMAS CO SCHOOL DISTRICT 108						
CLACKAMAS CO SCHOOL DISTRICT 115						
CLACKAMAS CO SCHOOL DISTRICT 46						
CLACKAMAS CO SCHOOL DISTRICT 53						
CLACKAMAS CO SCHOOL DISTRICT 62		✓	✓	1		
CLACKAMAS ESD						
CLATSOP CO SCHOOL DISTRICT 4J						
CLATSOP CO SCHOOL DISTRICT 8						
COLUMBIA CO SCHOOL DISTRICT 13						
COLUMBIA CO SCHOOL DISTRICT 1J						
COLUMBIA CO SCHOOL DISTRICT 47J						
COLUMBIA CO SCHOOL DISTRICT 502		✓	✓	2		
COLUMBIA CO SCHOOL DISTRICT 6J	✓	✓	✓	5		
COLUMBIA GORGE ESD		✓		3	1	1
COOS CO SCHOOL DISTRICT 13		✓	✓	2	2	
COOS CO SCHOOL DISTRICT 31		✓	✓	1		
COOS CO SCHOOL DISTRICT 41		✓	✓	2		1
COOS CO SCHOOL DISTRICT 54C	✓	✓	✓	2	1	
COOS CO SCHOOL DISTRICT 8	✓					
COOS CO SCHOOL DISTRICT 9						
CROOK CO SCHOOL DISTRICT						
CURRY CO SCHOOL DISTRICT 1		✓	✓	1		
CURRY CO SCHOOL DISTRICT 2CJ						
DESCHUTES CO SCHOOL DISTRICT 1						
DESCHUTES CO SCHOOL DISTRICT 2J						
DOUGLAS CO ESD						
DOUGLAS CO SCHOOL DISTRICT 1						
DOUGLAS CO SCHOOL DISTRICT 105		✓		1		1
DOUGLAS CO SCHOOL DISTRICT 116						
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						

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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)

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
DOUGLAS CO SCHOOL DISTRICT 77						
FOSSIL SCHOOL DISTRICT 21J		✓	✓	2		
GILLIAM CO SCHOOL DISTRICT 25J		✓	✓	1		
GRANT CO ESD		✓	✓	1		
GRANT CO SCHOOL DISTRICT 16J	✓	✓	✓	3		
GRANT CO SCHOOL DISTRICT 3	✓	✓	✓	1		
GRANT CO SCHOOL DISTRICT 4		✓	✓	1		
GRANT CO SCHOOL DISTRICT 8		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 3						
HARNEY CO SCHOOL DISTRICT 33		✓	✓	1		
HIGH DESERT ESD REGION 10						
HOOD RIVER CO SCHOOL DISTRICT						
IMBLER SCHOOL DISTRICT 11		✓	✓	1		
INTERMOUNTAIN EDUCATION SERVICE DISTRICT						
IONE SCHOOL DISTRICT 2						
JACKSON CO SCHOOL DISTRICT 35						
JACKSON CO SCHOOL DISTRICT 4						
JACKSON CO SCHOOL DISTRICT 549C						
JACKSON CO SCHOOL DISTRICT 6						
JACKSON CO SCHOOL DISTRICT 9		✓		1		1
JEFFERSON CO ESD						
JEFFERSON CO SCHOOL DISTRICT 4		✓	✓	1		
JEFFERSON CO SCHOOL DISTRICT 41		✓	✓	1		
JEFFERSON CO SCHOOL DISTRICT 509J						
JEFFERSON CO SCHOOL DISTRICT 8	✓	✓		3	2	1
JOSEPHINE CO/THREE RIVERS SCHOOL DISTRICT						
KLAMATH CO SCHOOL DISTRICT						
KLAMATH FALLS CITY SCHOOLS						
LAKE CO SCHOOL DISTRICT 14						
LAKE CO SCHOOL DISTRICT 18						
LAKE CO SCHOOL DISTRICT 21						
LAKE CO SCHOOL DISTRICT 7						
LANE CO SCHOOL DISTRICT 1						
LANE CO SCHOOL DISTRICT 19						
LANE CO SCHOOL DISTRICT 4J						
LANE CO SCHOOL DISTRICT 66						
LANE CO SCHOOL DISTRICT 69						
LANE CO SCHOOL DISTRICT 71		✓		1		1
LANE CO SCHOOL DISTRICT 76						
LANE CO SCHOOL DISTRICT 79J						
LANE CO SCHOOL DISTRICT 97J						

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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)

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
LANE ESD						
LINCOLN CO SCHOOL DISTRICT						
LINN CO SCHOOL DISTRICT 129J						
LINN CO SCHOOL DISTRICT 55						
LINN CO SCHOOL DISTRICT 552C		✓	✓	1		
LINN CO SCHOOL DISTRICT 7						
LINN CO SCHOOL DISTRICT 8J	✓	✓	✓	1		1
LINN CO SCHOOL DISTRICT 95C						
LINN-BENTON-LINCOLN ESD						
MALHEUR CO SCHOOL DISTRICT 12						
MALHEUR CO SCHOOL DISTRICT 26						
MALHEUR CO SCHOOL DISTRICT 3		✓	✓	1		
MALHEUR CO SCHOOL DISTRICT 51		✓	✓	1		
MALHEUR CO SCHOOL DISTRICT 61		✓	✓	1		
MALHEUR CO SCHOOL DISTRICT 81						
MALHEUR CO SCHOOL DISTRICT 84						
MALHEUR CO SCHOOL DISTRICT 8C						
MARION CO SCHOOL DISTRICT 1						
MARION CO SCHOOL DISTRICT 15		✓	✓	1		
MARION CO SCHOOL DISTRICT 24J						
MARION CO SCHOOL DISTRICT 29J						
MARION CO SCHOOL DISTRICT 4J						
MARION CO SCHOOL DISTRICT 91		✓	✓	1		
MORROW CO SCHOOL DISTRICT 1		✓	✓	2	1	1
MULTNOMAH CO ESD		✓	✓	1		
MULTNOMAH CO SCHOOL DISTRICT 10J						
MULTNOMAH CO SCHOOL DISTRICT 3		✓	✓	1		
MULTNOMAH CO SCHOOL DISTRICT 40	✓					
MULTNOMAH CO SCHOOL DISTRICT 51J						
NORTH CENTRAL ESD		✓		1		
NORTHWEST REGIONAL ESD						
POLK CO SCHOOL DISTRICT 2						
POLK CO SCHOOL DISTRICT 21						
POLK CO SCHOOL DISTRICT 57						
REGION 18 ESD		✓	✓	1		
SHERMAN CO SCHOOL DISTRICT		✓	✓	1		
SOUTH COAST ESD		✓	✓	2		
SOUTHERN OREGON ESD						
TILLAMOOK CO SCHOOL DISTRICT 101						
TILLAMOOK CO SCHOOL DISTRICT 56						
TILLAMOOK CO SCHOOL DISTRICT 9						
UMATILLA CO SCHOOL DISTRICT 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)

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
UMATILLA CO SCHOOL DISTRICT 16R						
UMATILLA CO SCHOOL DISTRICT 2	✓					
UMATILLA CO SCHOOL DISTRICT 29RJ						
UMATILLA CO SCHOOL DISTRICT 5						
UMATILLA CO SCHOOL DISTRICT 61						
UMATILLA CO SCHOOL DISTRICT 7						
UMATILLA CO SCHOOL DISTRICT 80						
UMATILLA CO SCHOOL DISTRICT 8R						
UNION CO SCHOOL DISTRICT 1		✓	✓	2	1	
UNION CO SCHOOL DISTRICT 23		✓	✓	3	1	
UNION CO SCHOOL DISTRICT 5		✓	✓	2		
UNION CO SCHOOL DISTRICT 8J						
WALLOWA CO SCHOOL DISTRICT 12		✓	✓	1		
WALLOWA CO SCHOOL DISTRICT 21		✓	✓	1		
WALLOWA CO SCHOOL DISTRICT 54		✓	✓	1		
WALLOWA CO SCHOOL DISTRICT 6		✓	✓	1		
WASCO CO SCHOOL DISTRICT 1		✓	✓	2		
WASCO CO SCHOOL DISTRICT 21		✓	✓	2	1	
WASCO CO SCHOOL DISTRICT 29		✓		3	2	
WASHINGTON CO SCHOOL DISTRICT 13						
WASHINGTON CO SCHOOL DISTRICT 1J						
WASHINGTON CO SCHOOL DISTRICT 23J						
WASHINGTON CO SCHOOL DISTRICT 511J						
WHEELER CO SCHOOL DISTRICT 1						
WHEELER CO SCHOOL DISTRICT 55		✓		3	1	
YAMHILL CO SCHOOL DISTRICT 1						
YAMHILL CO SCHOOL DISTRICT 30J						
YAMHILL CO SCHOOL DISTRICT 40						
YAMHILL CO SCHOOL DISTRICT 48J		✓		1		1
YAMHILL CO SCHOOL DISTRICT 4J						
CHARTER SCHOOLS						
ACADEMY FOR CHARACTER EDUCATION						
ALLIANCE CHARTER ACADEMY						
ARCO IRIS SPANISH IMMERSION CHARTER SCHOOL						
ARMADILLO TECHNICAL INSTITUTE						
BAKER CO SCHOOL DISTRICT 30J		✓	✓	1		
BAKER EARLY COLLEGE		✓	✓	1		
BAKER WEB ACADEMY		✓	✓	1		
BEND INTERNATIONAL SCHOOL, INC	✓	✓		2	1	1
BRIDGE CHARTER ACADEMY		✓		1	1	
CAMAS VALLEY SCHOOL						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
CANNON BEACH ACADEMY						
CASCADE HEIGHTS PUBLIC CHARTER SCHOOL						
CENTER FOR ADVANCED LEARNING, THE						
CLACKAMAS MIDDLE COLLEGE	✓	✓		4	1	
CLACKAMAS WEB ACADEMY		✓		2		
COBURG COMMUNITY CHARTER SCHOOL						
COMMUNITY INNOVATION PARTNERS		✓	✓	4	1	
CRATER LAKE CHARTER ACADEMY						
DESERT SKY MONTESSORI CHARTER SCHOOL						
EAGLE CHARTER SCHOOL		✓		3	1	
EAGLERIDGE HIGH SCHOOL		✓		1		
EDDYVILLE CHARTER SCHOOL						
EMERSON SCHOOL, THE						
ESTACADA WEB ACADEMY						
FOREST GROVE COMMUNITY SCHOOL						
FOUR RIVERS COMMUNITY SCHOOL						
FRONTIER CHARTER ACADEMY						
GILLIAM CO SCHOOL DISTRICT 3	✓	✓	✓	2		
HOPE CHINESE CHARTER SCHOOL						
HOWARD STREET CHARTER SCHOOL						
INAVALE COMMUNITY PARTNERS INC						
INSIGHT SCHOOL OF OREGON PAINTED HILLS						
JACKSON CO SCHOOL DISTRICT 59						
JACKSON CO SCHOOL DISTRICT 91		✓		1		1
KAIROS PDX LEARNING ACADEMY						
KIDS UNLIMITED ACADEMY WHITE CITY						
KINGS VALLEY CHARTER SCHOOL		✓		1		
KNOVA LEARNING						
LE MONDE FRENCH IMMERSION PUBLIC CHARTER SCHOOL						
LEWIS AND CLARK MONTESSORI PUBLIC CHARTER SCHOOL						
LIGHTHOUSE SCHOOL, THE	✓					
LOGOS PUBLIC CHARTER SCHOOL						
LOURDES CHARTER SCHOOL, THE						
LUCKIAMUTE VALLEY CHARTER SCHOOLS		✓	✓	2		
M.I.T.C.H. CHARTER SCHOOL						
M.I.T.C.H. SHERWOOD CHARTER SCHOOL						
MALHEUR CO SCHOOL DISTRICT 29						
MALHEUR CO SCHOOL DISTRICT 66						

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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)

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
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						
MOLALLA RIVER ACADEMY	✓					
MOSIER COMMUNITY SCHOOL		✓	✓	1		
MOUNTAIN VIEW CHARTER ACADEMY		✓		1		
MULTNOMAH LEARNING ACADEMY						
NETWORK CHARTER SCHOOL		✓		1		
NIXYAAWII COMMUNITY SCHOOL						
OPAL CHARTER SCHOOL						
OREGON CHARTER ACADEMY						
OREGON CITY SERVICE LEARNING ACADEMY						
OREGON FAMILY SCHOOL		✓	✓	1	1	
OREGON TRAIL PRIMARY ACADEMY						
OREGON VIRTUAL ACADEMY						
PAISLEY SCHOOL						
PEOPLE INVOLVED IN EDUCATION/SAND RIDGE						
PEOPLE INVOLVED IN EDUCATION/SWEET HOME						
PERSONALIZED LEARNING INC						
PHOENIX SCHOOL		✓	✓	1		
PORTLAND VILLAGE SCHOOL						
POWELL BUTTE COMMUNITY CHARTER						
REEDSPORT COMMUNITY CHARTER SCHOOL						
RESOURCE LINK CHARTER SCHOOL						
RIDGELINE MONTESSORI CHARTER SCHOOL						
SAUVIE ISLAND ACADEMY						
SHERIDAN ALLPREP ACADEMY		✓		2		
SHERIDAN JAPANESE CHARTER SCHOOL		✓	✓	2		
SILETZ VALLEY SCHOOL						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
SILVIES RIVER CHARTER SCHOOL						
SPRINGWATER ENVIRONMENTAL SCIENCES SCHOOL						
SUNNY WOLF CHARTER SCHOOL						
THE IVY SCHOOL						
THREE RIVERS CHARTER SCHOOL						
TWIN RIVERS CHARTER SCHOOL						
UNION CO SCHOOL DISTRICT 15		✓	✓	1		
VALLEY SCHOOL OF SOUTHERN OREGON						
VIBES PUBLIC CHARTER SCHOOL						
VILLAGE SCHOOL, THE						
WEST LANE TECHNICAL LEARNING CENTER		✓		1		
WILLAMETTE CONNECTIONS ACADEMY						
WILLAMETTE LEADERSHIP ACADEMY		✓		1		
WOODLAND EDUCATIONAL INITIATIVE CHARTER SCHOOL	✓					
CITIES						
ADAIR VILLAGE						
ADAMS	✓					
AMITY	✓					
ARLINGTON	✓	✓	✓	2		
ASHLAND						
ASTORIA	✓					
ATHENA	✓					
AUMSVILLE	✓					
AURORA						
BANDON	✓					
BANKS						
BEAVERTON		✓	✓	1	1	
BEND						
BROOKINGS						
BROWNSVILLE						
CANYON CITY		✓	✓	2		
CARLTON						
CASCADE LOCKS	✓					
CLATSKANIE						
COLUMBIA CITY						
CONDON		✓	✓	1		
COOS BAY						
CORNELIUS						
CORVALLIS	✓					
COTTAGE GROVE	✓					

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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)

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
COVE		✓	✓	2		
CULVER		✓	✓	2		
DALLAS	✓					
DAYVILLE		✓	✓	2		
DONALD						
DURHAM						
ECHO		✓	✓	2		
ELGIN		✓	✓	1		
ELKTON						
ESTACADA		✓	✓	2		
EUGENE						
FALLS CITY	✓	✓	✓	4		4
GEARHART		✓		5		2
GERVAIS						
GLADSTONE	✓					
GOLD BEACH	✓					
GRASS VALLEY		✓	✓	2		
GRESHAM	✓					
HAINES		✓	✓	1		
HALFWAY		✓	✓	1		
HALSEY						
HARRISBURG						
HEPPNER	✓	✓	✓	1		
HERMISTON						
HILLSBORO						
HINES						
HOOD RIVER						
HUBBARD						
HUNTINGTON						
IDANHA		✓		1		
INDEPENDENCE	✓					
IONE		✓	✓	1		
ISLAND CITY		✓	✓	5	4	1
JACKSONVILLE						
JEFFERSON						
JOHN DAY						
JUNCTION CITY						
KEIZER						
KLAMATH FALLS	✓					
LA GRANDE		✓	✓	3	2	
LAFAYETTE						
LAKE OSWEGO						

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				Internal Control	Accounting Errors	Non-Compliance
LAKESIDE	✓	✓	✓	2	1	1
LEBANON	✓					
LINCOLN CITY	✓			1	1	
LOWELL						
MADRAS	✓					
MANZANITA		✓		1		
MAYWOOD PARK						
MCMINNVILLE						
MEDFORD						
METOLIUS	✓	✓	✓	2		
MILLERSBURG	✓					
MILTON FREEWATER	✓	✓	✓	1	1	
MOLALLA	✓	✓	✓	1	1	
MONMOUTH						
MONROE			✓	3	3	
MORO		✓	✓	2		
MOUNT ANGEL	✓	✓		1		
MOUNT VERNON		✓	✓	1		
MYRTLE CREEK						
NEHALEM		✓	✓	1		
NEWBERG	✓					
NORTH POWDER						
NYSSA						
OAKLAND			✓	2		
ONTARIO						
OREGON CITY						
PHILOMATH	✓					
PILOT ROCK	✓	✓		2		
PORTLAND						
PRAIRIE CITY		✓		4		
PRINEVILLE						
REDMOND		✓	✓	4	3	1
REEDSPORT						
ROCKAWAY BEACH		✓	✓	6	2	1
ROGUE RIVER						
ROSEBURG						
RUFUS		✓	✓	2		
SALEM						
SANDY	✓	✓	✓	1	1	
SCAPPOOSE						
SCIO		✓		2		1
SEASIDE	✓					

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				Internal Control	Accounting Errors	Non-Compliance
SHERIDAN						
SHERWOOD	✓					
SISTERS	✓					
SODAVILLE	✓	✓		5	3	2
SPRAY		✓	✓	2		
SPRINGFIELD						
STANFIELD	✓					
STAYTON						
SUBLIMITY						
SUTHERLIN						
TANGENT						
THE DALLES		✓		4	4	
TIGARD						
TOLEDO	✓	✓	✓	1		
TROUTDALE						
TUALATIN	✓					
UKIAH						
UMATILLA						
UNION		✓	✓	3	1	
WALLOWA		✓	✓	1		
WARRENTON						
WASCO		✓	✓	2		
WEST LINN						
WESTON	✓					
WILLAMINA						
WILSONVILLE						
WOOD VILLAGE						
WOODBURN						
FIRE DISTRICTS						
AMITY RFPD		✓	✓	1		
APPLEGATE VALLEY RFPD 9						
AUMSVILLE RFPD		✓	✓	1		
AURORA RFPD						
BANKS FIRE DISTRICT 13						
BLACK BUTTE RANCH RFPD						
BROWNSVILLE RFPD		✓		2		1
CANBY RFPD 62						
CENTRAL OREGON COAST FIRE & RESCUE	✓					
CLACKAMAS CO FIRE DISTRICT 1	✓					
CLOVERDALE RFPD		✓		4	1	
COBURG RFPD		✓		2		
COLTON RFPD	✓					

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				Internal Control	Accounting Errors	Non-Compliance
CORBETT FIRE DISTRICT NO. 14						
CORVALLIS RFPD		✓	✓	1		
CROOK CO FIRE & RESCUE						
CROOKED RIVER RANCH RFPD						
DEPOE BAY RFPD						
DESCHUTES CO RFPD 2	✓	✓	✓	2		
DOUGLAS CO RFPD 2		✓	✓	3	1	
EAST UMATILLA FIRE AND RESCUE		✓	✓	2		
ESTACADA RFPD	✓	✓	✓	5	2	
EUGENE RFPD 01						
EVANS VALLEY RFPD		✓	✓	2		
FOREST GROVE RFPD						
GLIDE RFPD						
GOSHEN RFPD						
HALSEY SHEDD RFPD		✓	✓	2		
HARRISBURG RFPD		✓	✓	2		
HUBBARD RFPD						
ILLINOIS VALLEY RFPD						
JACKSON CO RFPD 3						
JACKSON CO RFPD 4						
JACKSON CO RFPD 5	✓	✓		2		
JUNCTION CITY RFPD		✓	✓	2		
KEIZER RFPD		✓		1		
KENO RFPD		✓	✓	3		
KLAMATH CO RFPD 1		✓	✓	2	1	
LA PINE RFPD		✓		1		1
LAKE GROVE RFPD						
LANE FIRE AUTHORITY						
LEBANON RFPD						
LOWELL RFPD		✓		5	1	
LYONS FIRE DISTRICT & AMBULANCE SERVICE		✓		1	1	
MARION CO RFPD 01						
MEDFORD RFPD						
MID-COLUMBIA FIRE & RESCUE		✓	✓	1		
MIST BIRKENFELD RFPD	✓					
MOHAWK VALLEY RFPD		✓		1		
MOLALLA RFPD						
MT ANGEL FIRE DISTRICT						
NEHALEM BAY FIRE & RESCUE DISTRICT		✓	✓	1		
NESTUCCA RFPD						
NETARTS OCEANSIDE RFPD		✓		1		

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				Internal Control	Accounting Errors	Non-Compliance
PHILOMATH RFPD						
PLEASANT HILL RFPD						
POLK CO RFPD 1						
REDMOND FIRE AND RESUE						
RIDDLE RFPD		✓		2		
ROGUE RIVER RFPD						
SANDY RFPD						
SANTA CLARA RFPD						
SCIO RFPD		✓		2	2	
SILVERTON RFPD						
SIUSLAW VALLEY FIRE & RESCUE	✓					
SOUTH LANE CO RFPD		✓		3	1	
STAYTON RFPD						
SUBLIMITY RFPD						
SWEET HOME FIRE & AMBULANCE DISTRICT						
TANGENT RFPD						
TILLAMOOK RFPD						
TRI CITY RFPD 04		✓		2		
TUALATIN VALLEY FIRE & RESCUE		✓	✓	1		
TURNER RFPD						
UMATILLA CO FIRE DISTRICT 1		✓		1		
UMATILLA RFPD 7-405	✓	✓	✓	2		
VERNONIA RFPD						
WEST SIDE RFPD						
WILLAKENZIE RFPD		✓	✓	2		
WOODBURN RFPD						
WY'EAST RFPD		✓		1		
YACHATS RFPD						
YAMHILL RFPD		✓		2		
OTHER SPECIAL DISTRICTS						
ARNOLD IRRIGATION DISTRICT		✓	✓	2	1	
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		✓		1	1	
BEAVERTON URBAN REDEVELOPMENT AGENCY						
BEND METRO PARKS & REC						
BEND METROPOLITAN PLANNING COMMISSION						

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				Internal Control	Accounting Errors	Non-Compliance
BEND URBAN RENEWAL AGENCY						
BENTON CO LIBRARY SERVICE DISTRICT						
BENTON COUNTY 911 EMERGENCY COMMUNICATIONS SERVICES COUNTY SERVICE DISTRICT						
BENTON COUNTY AGRICULTURAL EXTENSION SERVICES DISTRICT						
BENTON SWCD		✓	✓	2		
BLUE MOUNTAIN HOSPITAL DISTRICT						
BOARDMAN PARKS & REC DISTRICT		✓	✓	2		
BORING WATER DISTRICT						
BROOKS COMMUNITY SERVICE DISTRICT						
BUELL RED PRAIRIE WATER DISTRICT						
CARLTON URBAN RENEWAL AGENCY						
CENTRAL ALBANY REVITALIZATION AREA	✓					
CENTRAL AND EASTERN OREGON JUVENILE JUSTICE CONSORTIUM	✓					
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		✓	✓	2	1	
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		✓	✓	1	1	
CLACKAMAS CO VECTOR CONTROL						
CLACKAMAS REGIONAL WATER SUPPLY COMMISSION						
CLACKAMAS RIVER WATER						
CLACKAMAS SWCD						
CLATSKANIE PUD						
CLATSOP CO 4H EXTENSION SERVICE DISTRICT						
CLATSOP CO ROAD DISTRICT # 1						
CLATSOP CO RURAL LAW ENFORCEMENT DISTRICT						

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				Internal Control	Accounting Errors	Non-Compliance
CLEAN WATER SERVICES OF WASHINGTON CO						
COLTON WATER DISTRICT						
COLUMBIA DRAINAGE VECTOR CONTROL DISTRICT						
COLUMBIA GATEWAY URBAN RENEWAL AGENCY						
COLUMBIA IMPROVEMENT DISTRICT						
COLUMBIA RIVER ESTUARY STUDY TASKFORCE						
COLUMBIA RIVER PUD						
COOS BAY URBAN RENEWAL AGENCY						
COOS BAY/NORTH BEND VISITORS CONVENTION BUREAU						
COOS CO AIRPORT DISTRICT						
COOS COUNTY AREA TRANSPORTATION DISTRICT						
COOS CURRY HOUSING AUTHORITY						
COQUILLE VALLEY HOSPITAL DISTRICT						
CORBETT WATER DISTRICT						
COUNTYWIDE LAW ENFORCEMENT DISTRICT	✓					
CRESCENT SANITARY DISTRICT	✓	✓	✓	1	1	
CROOK CO PARKS & REC DISTRICT						
CURRY CO PUBLIC TRANSIT SERVICE DISTRICT	✓					
CURRY CO SWCD						
CURRY HEALTH DISTRICT						
CURRY PUBLIC LIBRARY DISTRICT						
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 PUBLIC LIBRARY		✓	✓	2	2	
DESCHUTES VALLEY WATER DISTRICT		✓	✓	1		
DOUGLAS CO 4-H MASTER GARDENER EXTENSION SERVICE DISTRICT						
DUNTHORPE RIVERDALE SERVICE DISTRICT						
EAGLE POINT IRRIGATION DISTRICT			✓	1		
EAST FORK IRRIGATION DISTRICT		✓	✓	2	1	

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				Internal Control	Accounting Errors	Non-Compliance
EAST IMPROVEMENT DISTRICT	✓	✓	✓	3		
EAST MULTNOMAH SWCD						
EAST SALEM SERVICE DISTRICT						
EAST UMATILLA CO AMBULANCE AREA HEALTH DISTRICT	✓	✓	✓	4	2	
EASTERN OREGON HUMAN SERVICE CONSORTIUM						
EMERALD PUD						
EMERGENCY COMMUNICATIONS OF SOUTHERN OREGON						
EUGENE URBAN RENEWAL AGENCY						
EUGENE WATER & ELECTRIC BOARD						
FARGO INTERCHANGE SERVICE DISTRICT						
FARMERS IRRIGATION DISTRICT		✓		1		
FRONTIER REGIONAL 911 AGENCY		✓	✓	1		
FRONTIER TELENET	✓	✓	✓	1		
GILLIAM CO SWCD	✓	✓	✓	1		
GLADSTONE URBAN RENEWAL AGENCY	✓					
GLENEDEN SANITARY DISTRICT						
GOLD BEACH URBAN RENEWAL AGENCY	✓					
GRAND PRAIRIE WATER CONTROL DISTRICT		✓	✓	1		
GRANT SWCD		✓	✓	2		
GRANTS PASS IRRIGATION DISTRICT						
GREATER ST HELENS AQUATIC DISTRICT						
GREATER TOLEDO POOL AND RECREATION DISTRICT		✓		1		
HARBOR SANITARY DISTRICT		✓	✓	2		
HARNEY SWCD		✓	✓	1		
HARRISBURG REDEVELOPMENT AGENCY						
HECETA WATER PEOPLE'S UTILITY DISTRICT						
HERMISTON IRRIGATION DISTRICT		✓	✓	1		
HILLSBORO ECONOMIC DEVELOPMENT COUNCIL						
HILLSBORO FOREST GROVE BEAVERTON TIGARD TUALATIN VALLEY JOINT WATER COMMISSION						
HOME FORWARD	✓					
HOOD RIVER CO TRANSPORTATION						
HOOD RIVER COMMUNITY PARK & REC	✓	✓		1		
HOOD RIVER COUNTY LIBRARY DISTRICT						
HOOD RIVER SWCD		✓	✓	1		
HOOD RIVER URBAN RENEWAL AGENCY						

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				Internal Control	Accounting Errors	Non-Compliance
HOUSING AUTHORITY OF CLACKAMAS CO	✓					
HOUSING AUTHORITY OF JACKSON CO						
HOUSING AUTHORITY OF LINCOLN CO	✓					
HOUSING AUTHORITY OF MALHEUR CO						
HOUSING AUTHORITY OF UMATILLA CO						
HOUSING AUTHORITY OF WASHINGTON CO						
ICE FOUNTAIN WATER DISTRICT		✓	✓	2	1	
INDEPENDENCE URBAN RENEWAL AGENCY	✓					
ISLAND CITY AREA SANITARY DISTRICT		✓	✓	3		1
JACKSON CO 4-H, MASTER GARDENER & AGRICULTURAL SERVICE DISTRICT						
JACKSON CO VECTOR CONTROL DISTRICT						
JACKSON SWCD						
JACKSONVILLE URBAN RENEWAL AGENCY						
JEFFERSON CO EMERGENCY MEDICAL SERVICE		✓	✓	1		
JEFFERSON CO LIBRARY DISTRICT						
JEFFERSON CO SWCD						
JOSEPHINE HOUSING & COMMUNITY DEVELOPMENT COUNCIL	✓					
KERNVILLE-GLENEDEN BEACH-LINCOLN BEACH WATER DISTRICT						
KLAMATH BASIN IMPROVEMENT DISTRICT		✓		2		
KLAMATH CO DRAIN SERVICE DISTRICT						
KLAMATH CO EMERGENCY COMMUNICATIONS DISTRICT		✓		1		
KLAMATH CO EXTENSION SERVICE DISTRICT						
KLAMATH CO LIBRARY SERVICE DISTRICT						
KLAMATH DRAINAGE DISTRICT		✓	✓	3		
KLAMATH HOUSING AUTHORITY						
KLAMATH IRRIGATION DISTRICT		✓		3		
LA GRANDE URBAN RENEWAL AGENCY						
LAKE GROVE WATER DISTRICT						
LAKE HEALTH DISTRICT						
LAKE OSWEGO REDEVELOPMENT AGENCY						
LAKESIDE WATER DISTRICT		✓		1		
LANE COUNCIL OF GOVERNMENTS	✓					
LANE LIBRARY DISTRICT						
LANE TRANSIT DISTRICT	✓	✓	✓	1	1	
LANGELL VALLEY IRRIGATION DISTRICT						

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				Internal Control	Accounting Errors	Non-Compliance
LEAGUE OF OREGON CITIES	✓	✓	✓	3		
LEBANON URBAN RENEWAL AGENCY	✓					
LIBRARY DISTRICT OF CLACKAMAS CO						
LINCOLN CITY URBAN RENEWAL AGENCY	✓					
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		✓		1	1	
MADRAS AQUATIC CENTER						
MADRAS REDEVELOPMENT COMMISSION	✓					
MALHEUR MEMORIAL HEALTH CENTER						
MARION AREA MULTI AGENCY EMERGENCY TELECOMMUNICATION						
MARION CO EXTENSION AND 4-H SERVICE DISTRICT						
MARION CO HOUSING AUTHORITY	✓					
MARION SWCD						
MCMINNVILLE URBAN RENEWAL AGENCY						
MCMINNVILLE WATER & LIGHT DEPARTMENT						
MEDFORD IRRIGATION DISTRICT	✓	✓	✓	5		
MEDFORD URBAN RENEWAL AGENCY						
MEDFORD WATER COMMISSION						
METRO WASTEWATER MANAGEMENT COMMISSION						
METROPOLITAN AREA COMMUNICATIONS						
MID-COLUMBIA ECONOMIC DEVELOPMENT	✓	✓		4		
MID-COLUMBIA HOUSING AUTHORITY & COLUMBIA GORGE HOUSING	✓	✓	✓	1		
MIDDLE FORK IRRIGATION DISTRICT		✓	✓	1		
MID-MULTNOMAH COUNTY STREET LIGHTING SERVICE DISTRICT NO. 14						
MID-VALLEY BEHAVIORAL CARE NETWORK						
MID-WILLAMETTE VALLEY CABLE REGULATORY COMMISSION						
MID-WILLAMETTE VALLEY COUNCIL OF GOVERNMENTS	✓	✓	✓	2	2	
MODOC POINT IRRIGATION DISTRICT						
MOLALLA AQUATIC DISTRICT						

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				Internal Control	Accounting Errors	Non-Compliance
MOLALLA URBAN RENEWAL AGENCY	✓					
MONMOUTH INDEPENDENCE NETWORK						
MONMOUTH URBAN RENEWAL DISTRICT						
MORROW CO UNIFIED RECREATION DISTRICT						
MORROW SWCD	✓	✓	✓	1		
MULINO WATER DISTRICT 1						
MULTNOMAH COUNTY LIBRARY DISTRICT						
NEHALEM BAY WASTEWATER AGENCY		✓		2		
NESKOWIN REGIONAL SANITARY AUTHORITY		✓	✓	2		
NESKOWIN REGIONAL WATER DISTRICT		✓	✓	2		
NETARTS OCEANSIDE SANITARY DISTRICT		✓	✓	2		
NETARTS WATER DISTRICT		✓	✓	1		
NORTH BEND CITY HOUSING AUTHORITY						
NORTH BETHANY CO SERVICE DISTRICT	✓					
NORTH CLACKAMAS PARKS & REC DISTRICT						
NORTH COUNTY RECREATION DISTRICT	✓	✓	✓	2		
NORTH GILLIAM CO HEALTH DISTRICT		✓		1		
NORTH LINCOLN HEALTH DISTRICT		✓	✓	1		
NORTH MORROW VECTOR CONTROL DISTRICT		✓	✓	3		
NORTH UNIT IRRIGATION DISTRICT						
NORTH WASCO CO PARKS & REC DISTRICT		✓	✓	3	2	
NORTHEAST OREGON ECONOMIC DEVELOPMENT DISTRICT		✓	✓	2	1	
NORTHEAST WHEELER CO HEALTH DISTRICT		✓	✓	1		
NORTHERN OREGON CORRECTIONS		✓	✓	1		
NORTHERN WASCO PUD						
NORTHWEST INTERGOVERNMENTAL ENERGY SUPPLY	✓					
NORTHWEST SENIOR & DISABILITY SERVICES		✓	✓	1		
NYSSA ROAD ASSESSMENT DISTRICT 2	✓					
OCEANSIDE WATER DISTRICT	✓					
OCHOCO IRRIGATION DISTRICT		✓		2		
ODELL SANITARY DISTRICT		✓	✓	1		
ONTARIO LIBRARY DISTRICT		✓	✓	1		
OREGON CASCADES WEST COUNCIL OF GOVERNMENTS	✓					

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				Internal Control	Accounting Errors	Non-Compliance
OREGON COMMUNITY COLLEGE ASSOCIATION						
OREGON INTERNATIONAL PORT OF COOS BAY						
OREGON PUBLIC ENTITY EXCESS POOL		✓	✓	1		
OREGON TRAIL LIBRARY DISTRICT						
OREGON WATER WONDERLAND UNIT II SANITARY DISTRICT		✓	✓	2	1	
OWYHEE IRRIGATION DISTRICT						
PACIFIC COMMUNITIES HEALTH DISTRICT						
PALATINE HILL WATER DISTRICT						
PENINSULA DRAINAGE DISTRICT 2						
PHILOMATH URBAN RENEWAL AGENCY	✓					
PIONEER NURSING HOME HEALTH DISTRICT	✓	✓	✓	2		1
PLEASANT HILL GOSHEN FIRE AND RESCUE		✓		1	1	
PLEASANT HOME WATER DISTRICT						
PORT OF ALSEA						
PORT OF ARLINGTON	✓	✓		2		
PORT OF ASTORIA						
PORT OF BANDON						
PORT OF BROOKINGS HARBOR						
PORT OF COLUMBIA COUNTY						
PORT OF HOOD RIVER						
PORT OF MORROW						
PORT OF NEWPORT						
PORT OF PORTLAND						
PORT OF SIUSLAW						
PORT OF THE DALLES		✓	✓	2	1	
PORT OF TILLAMOOK BAY	✓					
PORT OF TOLEDO						
PORT OF UMATILLA						
PORT OF UMPQUA						
PORTLAND DEVELOPMENT COMMISSION						
QUALITYLIFE INTERGOVERNMENTAL AGENCY						
RALEIGH WATER DISTRICT						
REDMOND AREA PARK & RECREATION DISTRICT		✓	✓	2		
REDMOND URBAN RENEWAL AGENCY				2	2	
REEDSPORT URBAN RENEWAL AGENCY						
RIDGEVIEW IRRIGATION DISTRICT						

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Municipal Corporation 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		✓	✓	6	2	2
RIVER ROAD WATER DISTRICT						
RIVERGROVE WATER DISTRICT						
ROCKWOOD WATER PUD						
ROCKWOOD-WEST GRESHAM URBAN RENEWAL AREA	✓					
ROGUE VALLEY TRANSPORTATION DISTRICT						
ROSEBURG URBAN RENEWAL AGENCY						
ROSEBURG URBAN SANITARY AUTHORITY						
RURAL LAW ENFORCEMENT DISTRICT	✓					
RURAL ROAD ASSESS DISTRICT 3	✓					
SALEM AREA MASS TRANSIT DISTRICT	✓					
SALEM URBAN RENEWAL AGENCY						
SANDY DRAINAGE IMPROVEMENT COMPANY						
SANTA CLARA WATER DISTRICT						
SCAPPOOSE PUBLIC LIBRARY DISTRICT		✓		2		
SEAL ROCK WATER DISTRICT						
SEASIDE URBAN RENEWAL AGENCY	✓					
SHERMAN CO HEALTH DISTRICT		✓	✓	3	1	
SISTERS URBAN RENEWAL AGENCY	✓					
SOUTH CENTRAL OREGON ECONOMIC DEVELOPMENT DISTRICT						
SOUTH CLACKAMAS TRANSPORTATION DISTRICT						
SOUTH FORK WATER BOARD						
SOUTH GILLIAM HEALTH DISTRICT		✓		1		
SOUTH SUBURBAN SANITARY DISTRICT	✓					
SPRINGFIELD ECONOMIC DEVELOPMENT AGENCY						
SPRINGFIELD UTILITY BOARD						
STANFIELD IRRIGATION DISTRICT		✓	✓	1		
SUNRISE WATER AUTHORITY						
SUNSET EMPIRE PARKS & REC	✓					
SWALLEY IRRIGATION DISTRICT						
TALENT IRRIGATION DISTRICT						
THE DALLES IRRIGATION DISTRICT		✓		1		
TIGARD CITY CENTER DEVELOPMENT AGENCY						
TILLAMOOK CO EMERGENCY COMMUNICATIONS DISTRICT						

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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)

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
TILLAMOOK LIGHTWAVE INTERGOVERNMENTAL AGENCY						
TILLAMOOK PUD						
TILLAMOOK SWCD						
TRAINING & EMPLOYMENT CONSORTIUM		✓		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						
TUALATIN VALLEY IRRIGATION DISTRICT						
TUALATIN VALLEY WATER DISTRICT						
TUMALO IRRIGATION DISTRICT						
TWIN ROCKS SANITARY DISTRICT		✓		2		1
UMATILLA CO SPECIAL LIBRARY DISTRICT						
UMATILLA MORROW RADIO & DATA DISTRICT	✓					
UNION SWCD		✓	✓	1		
URBAN FLOOD SAFETY & WATER QUALITY DISTRICT	✓					
URBAN RENEWAL AGENCY OF THE CITY OF TROUTDALE						
VALE OREGON IRRIGATION DISTRICT		✓	✓	2		
VALLEY VIEW WATER DISTRICT						
WARMSPRINGS IRRIGATION DISTRICT	✓					
WARRENTON URBAN RENEWAL AGENCY						
WASCO CO 4-H EXTENSION SERVICE DISTRICT	✓					
WASCO CO LIBRARY SERVICE DISTRICT	✓					
WASHINGTON CO ENHANCED SHERIFF PATROL DISTRICT	✓					
WASHINGTON CO SERVICE DISTRICT FOR LIGHTING 1	✓					
WASHINGTON CO URBAN ROAD MAINTENANCE DISTRICT	✓					
WATER ENVIRONMENT SERVICES						
WEST EXTENSION IRRIGATION DISTRICT		✓	✓	1		
WEST MULTNOMAH SWCD						
WEST SLOPE WATER DISTRICT						
WEST UMATILLA MOSQUITO CONTROL DISTRICT		✓	✓	1		

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
WESTERN GENERATION AGENCY						
WESTLAND IRRIGATION DISTRICT		✓	✓	2		
WESTPORT SEWER SERVICE DISTRICT - CLATSOP CO						
WHEELER SWCD						
WHITE CITY ENHANCED LAW ENFORCEMENT DISTRICT						
WILLAMALANE PARKS & REC DISTRICT	✓					
WILLAMETTE INTAKE FACILITIES COMMISSION						
WILLAMETTE WATER SUPPLY SYSTEM COMMISSION						
WILSONVILLE URBAN RENEWAL AGENCY						
WINCHESTER BAY SANITARY DISTRICT						
WOOD VILLAGE URBAN RENEWAL AGENCY						
WOODBURN URBAN RENEWAL AGENCY						
YACHATS URBAN RENEWAL DISTRICT	✓					
YAMHILL COMMUNICATIONS AGENCY						

Total Timely Filed Reports: 833

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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 B: Untimely Filed Reports

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
COUNTIES						
COLUMBIA CO	✓					
COOS CO	✓					
CROOK CO						
GILLIAM CO						
GRANT CO	✓	✓	✓	3		1
HARNEY CO						
LAKE CO						
LINCOLN CO	✓					
MORROW CO	✓					
POLK CO	✓					
WALLOWA CO	✓	✓		1	1	
COMMUNITY COLLEGES						
BLUE MOUNTAIN COMMUNITY COLLEGE	✓					
COLUMBIA GORGE COMMUNITY COLLEGE	✓	✓	✓	2	2	
OREGON COAST COMMUNITY COLLEGE	✓					
SOUTHWESTERN OREGON COMMUNITY COLLEGE DISTRICT						
SCHOOL DISTRICTS + ESDs						
BENTON CO SCHOOL DISTRICT 509J						
CLACKAMAS CO SCHOOL DISTRICT 12						
CLACKAMAS CO SCHOOL DISTRICT 35						
CLACKAMAS CO SCHOOL DISTRICT 3J	✓					
CLACKAMAS CO SCHOOL DISTRICT 7J						
CLACKAMAS CO SCHOOL DISTRICT 86						
CLATSOP CO SCHOOL DISTRICT 1						
CLATSOP CO SCHOOL DISTRICT 10						
CLATSOP CO SCHOOL DISTRICT 30						
CURRY CO SCHOOL DISTRICT 17C	✓					
DESCHUTES CO SCHOOL DISTRICT 6						
DOUGLAS CO SCHOOL DISTRICT 22	✓	✓		1		1
GRANT CO SCHOOL DISTRICT 17						
HARNEY CO ESD REGION XVII		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 10		✓		1		
HARNEY CO SCHOOL DISTRICT 13		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 16		✓		1		
HARNEY CO SCHOOL DISTRICT 1J		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 28		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 4		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 5		✓	✓	1		
HARNEY CO SCHOOL DISTRICT 7		✓	✓	1		
JACKSON CO SCHOOL DISTRICT 5						

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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)

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
JACKSON CO SCHOOL DISTRICT 94						
JOSEPHINE CO SCHOOL DISTRICT 7		✓		1		
LAKE CO ESD						
LANE CO SCHOOL DISTRICT 28J						
LANE CO SCHOOL DISTRICT 32						
LANE CO SCHOOL DISTRICT 40						
LANE CO SCHOOL DISTRICT 45J3		✓		1	1	
LANE CO SCHOOL DISTRICT 52						
LANE CO SCHOOL DISTRICT 68						
LANE CO SCHOOL DISTRICT 90						
LINN CO SCHOOL DISTRICT 9						
MALHEUR ESD						
MARION CO SCHOOL DISTRICT 103						
MARION CO SCHOOL DISTRICT 14J						
MARION CO SCHOOL DISTRICT 45		✓		1		
MARION CO SCHOOL DISTRICT 5				1		
MULTNOMAH CO SCHOOL DISTRICT 1J						
MULTNOMAH CO SCHOOL DISTRICT 28J	✓					
MULTNOMAH CO SCHOOL DISTRICT 39	✓	✓	✓	3	1	
MULTNOMAH CO SCHOOL DISTRICT 7						
POLK CO SCHOOL DISTRICT 13J						
RIVERBEND COMMUNITY SCHOOL	✓	✓		8	2	1
UMATILLA CO SCHOOL DISTRICT 6						
WASHINGTON CO SCHOOL DISTRICT 15						
WASHINGTON CO SCHOOL DISTRICT 48J						
WASHINGTON CO SCHOOL DISTRICT 88J						
WILLAMETTE ESD						
YAMHILL CO SCHOOL DISTRICT 29J						
YAMHILL CO SCHOOL DISTRICT 8				1		
CHARTER SCHOOLS						
BETHANY CHARTER SCHOOL						
CHILD'S WAY INC		✓		6	3	
CITY VIEW CHARTER SCHOOL						
CLACKAMAS ACADEMY OF INDUSTRIAL SCIENCE						
COMMUNITY ROOTS SCHOOL						
EOLA HILLS CHARTER SCHOOL		✓		1		
JANE GOODALL ENVIRONMENTAL MIDDLE SCHOOL		✓	✓	1	1	
MADRONE TRAIL CHARTER SCHOOL		✓	✓	2		
MILWAUKIE ACADEMY OF THE ARTS						
OPTIMUM LEARNING ENVIRONMENT CHARTER SCHOOL	✓					
OREGON FOR QUALITY VIRTUAL EDUCATION INC						
RENAISSANCE PUBLIC ACADEMY				1		
RIVER'S EDGE ACADEMY CHARTER SCHOOL						

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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)

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
SOUTH COLUMBIA FAMILY SCHOOL						
TEACH-NW		✓	✓	1		
THE COTTONWOOD SCHOOL OF CIVICS AND SCIENCE	✓	✓		1		
VALLEY INQUIRY CHARTER SCHOOL	✓					
CITIES						
ALBANY	✓					
BAKER CITY	✓	✓	✓	1	1	
BAY CITY	✓	✓	✓	3		
BURNS	✓	✓	✓	2		
BUTTE FALLS		✓	✓	1		
CANBY	✓					
CANNON BEACH						
CANYONVILLE						
CHILOQUIN						
COBURG						
COQUILLE	✓	✓		7		
CRESWELL	✓					
DAYTON	✓					
DETROIT		✓		1		
DRAIN		✓		1		1
DUNDEE	✓					
DUNES CITY	✓	✓		7		
EAGLE POINT						
ENTERPRISE		✓		1		
FLORENCE						
FOREST GROVE	✓					
FOSSIL		✓		2		
GASTON		✓		3		
GLENDALE		✓		2	1	
GRANTS PASS						
HAPPY VALLEY	✓					
IRRIGON						
JOSEPH	✓	✓		1		
KING CITY		✓		1		
LA PINE						
LAKEVIEW	✓					
LOSTINE		✓	✓	1		
MALIN						
MERRILL		✓	✓	6	5	
MILWAUKIE						
MONUMENT		✓	✓	2		
MYRTLE POINT	✓					
NEWPORT	✓		✓	1	1	
NORTH BEND	✓	✓	✓	3		

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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)

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
OAKRIDGE	✓	✓		2		
PENDLETON	✓			4	4	
PORT ORFORD	✓					
POWERS	✓					
RAINIER						
RIDDLE	✓			1		
SENECA		✓		2		
SILVERTON				2		
ST HELENS		✓		1		
ST PAUL						
SUMPTER		✓		1		1
SWEET HOME	✓			1	1	
TALENT						
TILLAMOOK	✓					
TURNER						
VALE	✓	✓	✓	1		
VENETA	✓					
VERNONIA			✓	1		1
WESTFIR	✓					
WHEELER	✓	✓		7	1	4
WINSTON	✓					
YACHATS	✓	✓		1		
YAMHILL						
YONCALLA	✓					
FIRE DISTRICTS						
BOARDMAN FIRE AND RESCUE						
CANNON BEACH RFPD						
CHARLESTON RFPD	✓					
CHILOQUIN AGENCY LAKE RFPD	✓	✓	✓	4		
CLATSKANIE RFPD		✓		3		
COLUMBIA RIVER FIRE & RESCUE						
GASTON RFPD		✓		1		
GLENDAL E AMBULANCE DISTRICT						
HOODLAND RFPD						
JEFFERSON CO RFPD 1	✓	✓	✓	2		
JEFFERSON RFPD	✓	✓		1		
LEWIS AND CLARK RFPD	✓	✓	✓	1		
MCKENZIE FIRE AND RESCUE		✓		1		
MILL CITY RFPD	✓			1		
MONROE RFPD		✓		2		
MULTNOMAH CO RFPD 10						
MULTNOMAH CO RFPD 30J		✓		1		
NEW CARLTON FIRE DISTRICT						
NORTH LINCOLN FIRE & RESCUE # 1		✓	✓	1		
RIVERDALE RFPD						

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
SALEM SUBURBAN RFPD		✓		2		
SCAPPOOSE RFPD						
SEAL ROCK RFPD	✓					
SHERIDAN RFPD	✓	✓		5		1
SISTERS CAMP SHERMAN RFPD						
SOUTHWESTERN POLK RFPD						
UPPER MCKENZIE RFPD	✓			2		2
WESTERN LANE FIRE AND EMS AUTHORITY						
WINSTON-DILLARD RFPD 5						
OTHER SPECIAL DISTRICTS						
BLACK BUTTE RANCH COUNTY SERVICE DISTRICT						
CANBY URBAN RENEWAL DISTRICT	✓					
CENTRAL LINCOLN PUD						
CENTRAL OREGON INTERGOVERNMENTAL COUNCIL	✓					
CENTRAL OREGON LAW ENFORCEMENT SERVICES	✓					
CHEHALEM PARKS & REC DISTRICT						
CLATSOP CARE CENTER HEALTH DISTRICT						
COBURG URBAN RENEWAL AGENCY						
COLUMBIA 911 COMMUNICATIONS DISTRICT						
COLUMBIA CO 4H & EXTENSION SERVICE DISTRICT	✓					
COLUMBIA CO DEVELOPMENT AGENCY	✓					
COLUMBIA GORGE REGIONAL AIRPORT						
COLUMBIA SWCD	✓					
COOS BAY NORTH BEND WATER BOARD						
COOS CO 4H & EXTENSION SERVICE DISTRICT						
COOS CO LIBRARY SERVICE DISTRICT						
DEE IRRIGATION DISTRICT		✓		1		
ECONOMIC DEVELOPMENT COUNCIL OF TILLAMOOK CO						
ESTACADA URBAN RENEWAL AGENCY						
FAIRVIEW WATER DISTRICT			✓	1		
FERN RIDGE LIBRARY DISTRICT						
FLORENCE URBAN RENEWAL AGENCY						
FOREST GROVE URBAN RENEWAL AGENCY	✓					
GOVERNMENT CAMP SANITARY DISTRICT						
GRANT CO EXTENSION & 4-H SERVICE DISTRICT		✓	✓	1		
GRANT CO TRANSPORTATION DISTRICT						
GRANTS PASS URBAN RENEWAL AGENCY						
GREEN SANITARY DISTRICT	✓					
HARNEY DISTRICT HOSPITAL		✓	✓	1	1	
HOMES FOR GOOD HOUSING AGENCY	✓					

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Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
HORSEFLY IRRIGATION DISTRICT	✓	✓		4	1	
HOUSING AUTHORITY OF DOUGLAS CO						
HOUSING AUTHORITY OF SALEM	✓	✓		2	2	
HOUSING AUTHORITY OF YAMHILL CO		✓		2	1	1
JACKSON CO LIBRARY DISTRICT	✓	✓	✓	1		
JOSEPHINE CO 911 AGENCY						
JOSEPHINE COMMUNITY LIBRARY DISTRICT						
JOSEPHINE COUNTY-CITY OF GRANTS PASS SOLID WASTE AGENCY						
JUNCTION CITY WATER CONTROL DISTRICT				1		
KLAMATH FALLS URBAN RENEWAL AGENCY						
KLAMATH PROJECT DROUGHT RESPONSE AGENCY						
KLAMATH VECTOR CONTROL DISTRICT		✓		3		
LAKE CO LIBRARY DISTRICT	✓	✓	✓	2		
LAKE GROVE PARK DISTRICT						
LAKEVIEW SWCD		✓		2		
LANE WORKFORCE PARTNERSHIP						
LEBANON AQUATIC DISTRICT						
LINCOLN CO LIBRARY DISTRICT						
LINCOLN CO TRANSPORTATION DISTRICT						
LINCOLN COUNTY ANIMAL SERVICE DISTRICT						
LINCOLN COUNTY SOLID WASTE DISPOSAL SERVICE DISTRICT						
LUSTED WATER DISTRICT		✓	✓	1		
MALHEUR CO SWCD	✓					
MCNULTY WATER PUD						
MEDCOM AMBULANCE AUTHORITY SERVICE DISTRICT		✓	✓	3		
METRO						
MONUMENT SWCD	✓	✓		1		
MORROW CO HEALTH DISTRICT						
MT HOOD CABLE REGULATORY COMMISSION		✓	✓	2	2	
MULTNOMAH CO DRAINAGE DISTRICT 1	✓					
NEAH-KAH-NIE WATER DISTRICT						
NEHALEM BAY HEALTH DISTRICT		✓	✓	1		
NEWPORT URBAN RENEWAL AGENCY	✓					
NORTH BEND URBAN RENEWAL AGENCY	✓	✓	✓	1		
NORTH CENTRAL PUBLIC HEALTH DISTRICT						
NORTH CLACKAMAS CO WATER COMMISSION						
NORTHWEST OREGON HOUSING AUTHORITY	✓		✓	1		1
PACIFIC CITY JOINT WATER-SANITARY AUTHORITY	✓					
PENDLETON DEVELOPMENT COMMISSION	✓			1	1	
POLK CO EXTENSION SERVICE DIST	✓					

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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)

Municipal Corporation Name	Approved Extension	Required Letters Filed**	Plan of Action Submitted*	Material or Significant Findings		
				Internal Control	Accounting Errors	Non-Compliance
POLK SWCD						
PORT OF GOLD BEACH	✓					
PORT OF PORT ORFORD	✓					
RAINBOW WATER DISTRICT						
RAINIER ECONOMIC DEVELOPMENT						
ROBERTS CREEK WATER DISTRICT	✓					
ROGUE VALLEY COUNCIL OF GOVERNMENTS						
ROGUE VALLEY SEWER SERVICES						
SANDY URBAN RENEWAL AGENCY						
SHASTA VIEW IRRIGATION DISTRICT						
SHERMAN SWCD		✓	✓	1		
SHERWOOD URBAN RENEWAL AGENCY						
SILVER FALLS LIBRARY DISTRICT						
SILVERTON URBAN RENEWAL AGENCY				2		
SISTERS PARK & RECREATION DISTRICT						
SIUSLAW PUBLIC LIBRARY DISTRICT	✓	✓	✓	1		
SIUSLAW SWCD						
SOLID WASTE DISPOSAL SERVICE DISTRICT						
SOUTHERN COOS HEALTH DISTRICT						
SOUTHWEST LINCOLN COUNTY WATER PEOPLE'S UTILITY DISTRICT						
SUBURBAN EAST SALEM WATER		✓		1		
SUNRIVER SERVICE DISTRICT						
SUTHERLIN WATER CONTROL DISTRICT		✓		2		
TALENT URBAN RENEWAL AGENCY		✓		1		
TIGARD-TUALATIN AQUATIC DISTRICT	✓					
TILLAMOOK CO 4H & EXTENSION SERVICE DISTRICT						
TILLAMOOK CO TRANSPORTATION DISTRICT	✓			1		
TUALATIN SWCD						
VENETA URBAN RENEWAL AGENCY	✓					
WALLOWA CO HEALTH CARE DISTRICT						
WALLOWA LAKE CO SERVICE DISTRICT				1	1	
WASCO CO SWCD		✓	✓	1		
WASHINGTON CO CONSOLIDATED COMMUNICATIONS AGENCY						
WEST VALLEY HOUSING AUTHORITY	✓					
WESTERN LANE AMBULANCE DISTRICT	✓					
WINSTON DILLARD WATER DISTRICT						
YAMHILL CO EXTENSION SERVICE DISTRICT						
YAMHILL SWCD	✓					

Total Untimely Filed Reports: 284

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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 C: Reports Not Filed as of December 31, 2022

Municipal Corporation Name	Approved Extension	Comments
COUNTIES		
BAKER CO		
HOOD RIVER CO		
CHARTER SCHOOLS		
GLENDALE CHARTER SCHOOL		
HARMONY ACADEMY		
CITIES		
BOARDMAN	✓	
CAVE JUNCTION		Report filed February 3, 2023
CENTRAL POINT		
DEPOE BAY		
DUFUR		
FAIRVIEW		
GARIBALDI		
GATES		Filed review report, audit required
GOLD HILL		Report filed February 10, 2023
HELIX	✓	
MAUPIN		
MILL CITY	✓	Report filed February 7, 2023
MOSIER		
NORTH PLAINS		
PHOENIX	✓	
SHADY COVE	✓	
SILETZ	✓	
WALDPORT		
FIRE DISTRICTS		
ALBANY RFPD		
CRESCENT RFPD		
DEXTER RFPD		Filed review report, audit required
NORTH DOUGLAS CO FIRE & EMS	✓	
WAMIC RFPD		Filed review report, audit required
WEST VALLEY FIRE DISTRICT		
ZUMWALT RFPD	✓	
OTHER SPECIAL DISTRICTS		
ARCH CAPE SANITARY DISTRICT	✓	
ASHLAND PARKS & REC COMMISSION		
BASIN TRANSIT SERVICE		
CENTRAL POINT DEVELOPMENT COMMISSION		
COMMUNITY SERVICES CONSORTIUM	✓	
COQUILLE URBAN RENEWAL AGENCY	✓	Report filed January 6, 2023
CRYSTAL SPRINGS WATER DISTRICT		
HARBOR WATER PUD		
HOOD RIVER CO 911 COMMUNICATIONS DISTRICT		
HOOD RIVER CO WINDMASTER URBAN RENEWAL DISTRICT		
LANE REGIONAL AIR PROTECTION AGENCY	✓	
LYONS-MEHAMA WATER DISTRICT		

Municipal Corporation Name	Approved Extension	Comments
MID-COLUMBIA CENTER FOR LIVING	✓	
MID-COLUMBIA WATER COMMISSION		
MILES CROSSING SANITARY SEWER DISTRICT		
NORTHEAST OREGON HOUSING AUTHORITY		
OAK LODGE WATER SERVICES DISTRICT	✓	
ONTARIO RECREATION DISTRICT		
PENINSULA DRAINAGE DISTRICT 1		Filed review report, audit required
PORT OF CASCADE LOCKS	✓	
PORT OF GARIBALDI		
ROGUE RIVER VALLEY IRRIGATION DISTRICT		
SANTIAM WATER CONTROL DISTRICT		
SUNSET EMPIRE TRANSPORTATION DISTRICT		Report filed February 10, 2023
SWEET HOME CEMETERY MAINTENANCE DISTRICT		
THREE SISTERS IRRIGATION DISTRICT		
UMPQUA PUBLIC TRANSPORTATION DISTRICT	✓	
UNION HEALTH DISTRICT CLATSOP CO		
URBAN RENEWAL AGENCY OF THE CITY OF PHOENIX	✓	
WHITE RIVER HEALTH DISTRICT	✓	
WICKIUP WATER DISTRICT		
YOUNGS RIVER LEWIS & CLARK WATER		

Total: 61

About This Report

Audit team

Teresa Furnish, Deputy Director

Amy John, CPA, Audit Manager

Dacia Smith, Program Lead

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 elected Secretary of State and is independent of other agencies within the Executive, Legislative, and Judicial branches of Oregon government. The division has constitutional authority to audit all state officers, agencies, boards and commissions as well as administer municipal audit law.



Secretary of State
Shemia Fagan



Audits Director
Kip Memmott

This report is intended to promote the best possible management of public resources.
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