



**Steve Bergmann**  
*Division Director*

June 18, 2025

Dear Mayor and city council:

The Municipal Audit Program has received several inquiries of concern related to the City of Waldport; specifically, the city's delinquent filings back to fiscal year 2021. I am writing to clarify our position and the requirements of Municipal Audit Law.

Municipal Audit Law exists to promote accountability and transparency of governments for the benefit of decision-makers and the public. State law requires the city to file annual audits with the Secretary of State. (ORS 297.405 through ORS 297.990)

City officials have been quoted in social media and news publications stating the Secretary of State's Office gave permission for the city to file late and that we urged the city to keep their auditor even though they were falling behind.

As a general rule, we avoid providing guidance to municipalities on how they should or should not conduct their affairs, including when to engage or disengage with audit firms. We're happy to work with municipalities to provide information and options, but decisions of that nature are up to municipality management. The city is responsible for compliance and accountable for transparent and timely financial reporting. This includes effectively managing contractual agreements.

We understand it can be challenging for municipalities to find an available licensed municipal auditor to conduct the required audits. However, it's important to note this does not preclude the city from complying with state law, including Municipal Audit Law.

If you have questions, email me at [Amy.John@sos.oregon.gov](mailto:Amy.John@sos.oregon.gov).

Sincerely,

**Amy John**  
*Audit Manager*