**Independent Accountant’s Report**

[Board of Directors/Council Members/Commissioners]

[Name of Entity]

[City, State of Client]

We have performed the procedures enumerated in the attached appendix on financial information and presentation, operations and controls, and compliance with certain requirements for [Name of Entity] (“the [District/City/Agency]”) as of and for the year ended June 30, [Year] (“the subject matter”). The [District/City/Agency] is responsible for the subject matter.

The[District/City/Agency] has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of compliance with the Minimum Standards for Agreed-Upon Procedures of Oregon Municipal Corporations during the year ended June 30, [Year]. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are in the attached appendix.

We were engaged by the[District/City/Agency] to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the subject matter. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the[District/City/Agency] and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of [Board of Directors/Council Members/Commissioners] and management of [District/City/Agency] and the Oregon Secretary of State, and is not intended to be, and should not be, used by anyone other than these specified parties.

[Firm Signature]

[City, State of Firm/Local Office]

[Date]