

Audits



The City of West Linn has annual audits performed by an independent auditing firm in accordance with municipal audit law.

When audits are completed (typically around November/December of every year), they are presented to the Audit Committee and City Council, filed with the Secretary of State Audits Division, and posted on this web site for public review. Sections 297.405 through 297.555 of the Oregon Revised Statutes cover municipal audit law.

Municipal audit law requires an annual financial statement audit of all municipal corporations. The Secretary of State Audits Division, in cooperation with the Board of Accountancy, and in consultation with the Oregon Society of CPAs, prescribes the minimum standards for the presentation of the report and the conduct of the audits.

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