



Secretary of State  
Oregon Audits Division

# MUNICIPAL AUDIT PROGRAM

## BACKGROUND

Effective governing bodies instill trust in their constituents through well-organized, honest, respectful, and transparent operations. As a new member of a governing body, there are many resources available to help achieve these goals.

You are a public official ([ORS 244.020\(15\)](#)). A public official is any person who is serving the State of Oregon or any of its political subdivisions or any other public body, as an elected official, appointed official, employee, agent or otherwise, irrespective of whether the person is compensated for the service. Ensure compliance with your responsibilities as a public official by reviewing the resources below.

## NEW GOVERNMENT OFFICIAL RESOURCES

### Public Meetings Rules

A meeting is a convening of a quorum of the governing body for the purpose of deciding or deliberating upon a public issue. Without a quorum, the meeting is not a public meeting and the open meetings law does not apply. If a quorum of the governing body meets, the meeting must follow public meeting laws if any governing business is discussed. Ensure you follow [public meeting](#) rules when applicable.

### Ethics Rules

Elected and appointed officials have an obligation to conduct business in an ethical manner and make decisions that are in the best interest of their constituents. As a board member for a special district, it is imperative that you keep the public's interest in mind and avoid any situations where your self-interests are put first. Building the public's confidence and trust by demonstrating your ability to recognize potential ethics problems and then removing yourself from that situation is a key factor to your success as a board member. The [Oregon Ethics Commission](#) is charged with regulating the activities of public officials in three primary areas: financial disclosure, prohibition against the use of office for financial gain, and conflicts of interest.

### Liability and Insurance

Consider whether any fidelity coverage, or other insurance requirements are required for your municipality.

The State of Oregon has many boards, commissions, and small entities. The Governor's office provides an [online training](#) to assist new governing body members in acclimating to their responsibilities. While some of the training is state-level specific, it offers many valuable considerations.

### Other Governance Resources

Department of Justice - Attorney General's [Public Meetings and Records Manual](#)

Department of Justice - Attorney General's [Public Contracting Manual](#)

Oregon Ethics Commission - A [Guide for Public Officials](#)

Oregon Department of Revenue – Local Budgeting in Oregon [Guide](#)

Secretary of State [Elections Division](#) - Special District Elections and Restrictions on Political Campaigning by Public Employees

Special Districts Association of Oregon – [Training](#) and resources for small districts

### STAY CONNECTED

We receive many requests for information and improved communication targeted to municipal officers and staff. In response, we created an email listing to inform subscribers periodically about changes in Municipal Audit Law, financial reporting requirements, audit standards, and changes to program forms or processes. Sign up for updates at [sos.oregon.gov/audits](https://sos.oregon.gov/audits) and include "Municipal Audit Program" in your selection.

### Questions?

Call our office at (503) 986-2255 or email [municipalfilings.sos@sos.oregon.gov](mailto:municipalfilings.sos@sos.oregon.gov)