

Office of Finance & Administration

255 Capitol St NE, Salem, OR 97310 Voice: 503-947-5600

Fax: 503-378-5156

April 15, 2016

Superintendent Neah-Kah-Nie PO Box 28 504 N Third Rockaway Beach, OR 97136-0028

COMPLETION OF THE A-133 AUDIT REVIEW FOR 2014-15

Dear Superintendent,

We have reviewed your Comprehensive Annual Financial Report (CAFR) for compliance according to the requirements of the OMB Circular A-133 and the Oregon Accounting Manual Policy No. 30 40 00.

Your audit report is acceptable and the review process is now complete. There is no further action required by your school district.

If you have any questions, please contact me at 503-947-5916 or laura.marshall@state.or.us.

Best regards,

Laura Marshall School Finance Unit

Laur Marshall

cc: Business Manager, Deputy Clerk or Fiscal Agent