



Oregon Department of Education

Kate Brown, Governor

Office of Finance & Administration

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August 8, 2019

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

Subject: Completion of the review of subrecipient single audit (2 CFR §200.331)

Dear Superintendent,

We have reviewed the single audit reports of your Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2018.

We performed our review in accordance with the requirements of §200.331 of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, found at 2 CFR Part 200, as applicable, and 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

cc: Business Manager, Deputy Clerk or Fiscal Agent