

JOHN Amy * SOS

From: BERGMANN Steve * SOS
Sent: Wednesday, February 11, 2026 4:30 PM
To: Mayor Rivergrove
Cc: Chris Barhyte; City of Rivergrove Manager; FURNISH Teresa L * SOS; wtuttle@cityofrivergrove.com; JOHN Amy * SOS
Subject: RE: Final Notice - requesting the city's contract for audit and status update on progress
Attachments: Notice of Petition - City of Rivergrove.pdf
Importance: High

Mayor Barhyte,

When the Secretary of State sent the City of Rivergrove the attached notice of petition in early October of last year, we cited the applicable section of Oregon law (ORS 297.445) that the Secretary of State is entrusted by Oregonians to carry out.

In this notice, the City of Rivergrove was given 30 days from 10/8/25, the date of the notice, to enter into a contract for an audit with an independent accountant or pass an ordinance or resolution requesting the Secretary of State to perform the audit. The Secretary of State extended the deadline to 11/10/25 at the time of the initial notice to permit the City with additional time to comply with the notice. The Secretary of State extended the deadline once again to 11/17/25 after a discussion with City staff in late October.

When the City of Rivergrove communicated that it would not be able to enter into a signed contract with an independent accountant until January 2026, our office patiently waited through the month of January and did not receive a copy of the required contract.

On February 2nd, we provided a final request for a signed contract from the City of Rivergrove. In that final request, we stated that if the City failed to submit a signed contract to us by February 4th, the Secretary of State would contract with a firm to audit the City. We restated our expectation that we would receive a signed contract by February 4th in an email from Ms. John to you on February 3rd. The City failed to comply with the request.

Over the past 4+ months, we have granted the City of Rivergrove significant flexibility. The City of Rivergrove has missed our 11/10/25, 11/17/25, 1/30/26, and 2/4/26 deadlines.

Oregonians entrust our office to uphold Oregon Municipal Audit Law. ORS 297.445 requires that the Secretary of State take action in the event a City does not fulfill its requirements under the law. We have been clear of our intention to contract with a firm to audit the City in the event the City was unable to submit a signed contract to us by our deadline, which had already been extended several times.

The City should stop current efforts to complete the contract itself. Our office will be in touch regarding next steps. In anticipation of an audit commencing soon, the City should ensure documentation and staff are prepared to support that effort.

Steve



Steve Bergmann, CPA, CIA

Audits Director

Audits Division, Oregon Secretary of State

(503) 689-4066 | Steve.Bergmann@sos.oregon.gov

Pronouns: he/him

<https://sos.oregon.gov>

If you know of or suspect misuse of state funds or resources, please call 1.800.336.8218

or report online at <http://accountability.oregon.gov>

From: Mayor Rivergrove <mayor@cityofrivergrove.com>

Sent: Tuesday, February 10, 2026 5:20 PM

To: JOHN Amy * SOS <amy.john@sos.oregon.gov>

Cc: Chris Barhyte <chris@barhyte.com>; City of Rivergrove Manager <manager@cityofrivergrove.com>; BERGMANN Steve * SOS <Steve.Bergmann@sos.oregon.gov>; FURNISH Teresa L * SOS <Teresa.L.FURNISH@sos.oregon.gov>; wtuttle@cityofrivergrove.com

Subject: Re: Final Notice - requesting the city's contract for audit and status update on progress

You don't often get email from mayor@cityofrivergrove.com. [Learn why this is important](#)

Could everyone on this chain please read it.

Thanks,

We held our meeting last night and approved to move forward with our auditor. I don't feel we have altered the path of our auditor. We originally conveyed that the auditor we signed and MOU with could not conduct the audit prior to the end of the first quarter. During the process of trying to find an auditor we discovered it is a busy audit time of year and several auditors did not ever have the ability to do our audit.

I want to make sure the Secretary of State is aware it maybe impossible for the City to pay for the audit you will be securing. We choose the least expensive option to allow us the ability to potentially pay the bill.

I am hoping that someone in this email chain can rethink this and allow us to proceed with the auditor which contract we approved last night.

It does not seem to make since for the Great State of Oregon to force our fine City into insolvency over this issue. The State of Oregon will incur a cost that it can not be reimbursed for.

Thank you
Chris Barhyte
Mayor City of Rivergrove

On Tue, Feb 10, 2026 at 5:04 PM JOHN Amy * SOS <amy.john@sos.oregon.gov> wrote:

Chris,

I have received your response and inquiry below. Please note we are executing our statutory obligations according to Municipal Audit Law as outlined in statute. I have initiated our processes to contract for a financial statement audit as the city has not provided the signed contract as required.

I understand your concerns around the city's ability to pay. However, those concerns do not alleviate the city's obligation to comply with the law, or ours. Once we have a contract and timeline in place, we'll communicate the cost, track expenses, and bill the city accordingly.

Regards,

Amy

CC: Bill Tuttle, City Council President
Steve Bergman, Audits Division Director
Teresa Furnish, Audits Division Deputy Director

Amy John

Audit Manager, CPA

Audits Division, Oregon Secretary of State

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(971) 283-0031 | Amy.John@sos.oregon.gov

M-Th 8:30 a.m. to 5:00 p.m.; F 8 a.m. to 4:30 p.m.



Oregon Secretary of State
Audits Division

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From: Mayor Rivergrove <mayor@cityofrivergrove.com>

Sent: Friday, February 6, 2026 3:23 PM

To: JOHN Amy * SOS <amy.john@sos.oregon.gov>

Cc: Chris Barhyte <chris@barhyte.com>; City of Rivergrove Manager <manager@cityofrivergrove.com>; BERGMANN Steve * SOS <Steve.Bergmann@sos.oregon.gov>; FURNISH Teresa L * SOS <Teresa.L.FURNISH@sos.oregon.gov>; wtuttle@cityofrivergrove.com

Subject: Re: Final Notice - requesting the city's contract for audit and status update on progress

Good afternoon,

We have it on our meeting for Monday night which was already published. We will keep this agenda item on the meeting, which will allow the council an opportunity to discuss. Would anyone from your office like to attend the meeting, which is at 7 pm?

Also, I am unable to commit city of Rivergrove funds for the audit you will be completing. As you will see from our audit report we submitted when you remove highway funds along with other grant funding we don't have much money. Our City relies purely on franchise fees along with shared state revenue.

This is a very unfortunate situation. Since the State of Oregon feels this is the best course of action maybe the State will be able to help us navigate the payment obligation this will create. I am still unsure how Oregon budget law we can commit to this liability without a vote of the public body.

Thanks - Chris

On Fri, Feb 6, 2026 at 3:13 PM JOHN Amy * SOS <amy.john@sos.oregon.gov> wrote:

Good afternoon,

February 4th was the final date to submit a copy of the city's executed contract for audit services. Because I have not received a copy of the executed contract as required, our office will take over contracting for the required audit as permitted and required by statute. (ORS 297.445)

The city should stop current efforts to complete the contract itself. As a reminder, the city will be billed for the audit services as well as reasonable time for our office's contract administration and oversight.

I'll be in touch regarding next steps. In anticipation of an audit commencing soon, the city should ensure documentation and staff are prepared to support that effort.

Regards,

Amy

CC: Bill Tuttle, City Council President
Steve Bergman, Audits Division Director
Teresa Furnish, Audits Division Deputy Director

Amy John

Audit Manager, CPA

Audits Division, Oregon Secretary of State

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From: Mayor Rivergrove <mayor@cityofrivergrove.com>
Sent: Tuesday, February 3, 2026 9:01 AM
To: JOHN Amy * SOS <amy.john@sos.oregon.gov>
Cc: Chris Barhyte <chris@barhyte.com>; City of Rivergrove Manager <manager@cityofrivergrove.com>; BERGMANN Steve * SOS <Steve.Bergmann@sos.oregon.gov>; FURNISH Teresa L * SOS <Teresa.L.FURNISH@sos.oregon.gov>; wtuttle@cityofrivergrove.com; Mayor Rivergrove <chris@cityofrivergrove.com>
Subject: Re: Final Notice - requesting the city's contract for audit and status update on progress

Good Morning,

Thank you for the email. I believe our small city is in a difficult position with respect to this request. We fully intend to comply with the requirement; however, I do not feel it would be appropriate to commit our remaining budget without first reviewing the matter with the full City Council.

The Council is scheduled to meet on Monday evening, the 9th, and I would like to bring this forward for discussion at that time before making any commitments.

Thank you for your understanding, and I will follow up promptly after the meeting.

Thanks
Chris Barhyte Mayor

City of Rivergrove

On Tue, Feb 3, 2026 at 8:39 AM JOHN Amy * SOS <amy.john@sos.oregon.gov> wrote:

Hi Chris,

We do not have any grant funding available at the present time.

The Secretary of State requires a signed and fully executed contract and audit timeframe by no later than end of day tomorrow Wednesday, February 4th.

Thanks,

Amy John

Audit Manager, CPA

Audits Division, Oregon Secretary of State

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(971) 283-0031 | Amy.John@sos.oregon.gov

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Oregon Secretary of State Audits Division

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From: Mayor Rivergrove <mayor@cityofrivergrove.com>

Sent: Monday, February 2, 2026 9:27 AM

To: JOHN Amy * SOS <amy.john@sos.oregon.gov>

Cc: Chris Barhyte <chris@barhyte.com>; City of Rivergrove Manager <manager@cityofrivergrove.com>; BERGMANN Steve * SOS <Steve.Bergmann@sos.oregon.gov>; FURNISH Teresa L * SOS <Teresa.L.FURNISH@sos.oregon.gov>; wtuttle@cityofrivergrove.com

Subject: Re: Final Notice - requesting the city's contract for audit and status update on progress

Hello - We are placing the contract on our agenda next Monday to get approved. We do have a money issue, which may make it difficult to fund. We currently do not have a permanent tax rate for our City and our budget is based on franchise fees and shared state revenue. We are placing an operating levy on the May ballot, which will allow us the ability to due an audit every year.

Does that State have any grant money available?

Thanks for your help,

-Chris

On Mon, Feb 2, 2026 at 9:21 AM JOHN Amy * SOS <amy.john@sos.oregon.gov> wrote:

Good morning Mayor Barhyte and City Manager Weidlich,

This email is a follow up inquiring about the status of the city's compliance with the audit petition received in October. That petition requires an audit of the city's fiscal year 2025 financial statements. A copy of the signed audit contract was due within 30 days of receiving the petition notice, per ORS 297.445. The city requested additional time to comply as the council had approved the city manager to take action on a bid proposal from the firm Zwygart John & Associates CPAs. You shared the firm was not able to engage until January and you would provide the signed contract at that time.

I requested the signed contract and audit timeframe be provided by January 30th in my email dated January 22nd. Since I have not heard from the city, I'm following up with **a final request for response no later than Wednesday, February 4th**.

If I don't hear from the city by February 4th, the city should cease efforts to contract for an audit. Due to failure to comply with the petition and respond to requests from our office, we will then contract with a firm to audit the city. The city will be billed for all costs associated with the contracted audit and our time for contract administration at current billable rates.

My hope is the city will comply, providing a signed contract and status update with timeframes no later than February 4th. If you have questions or need clarification, please respond to this email or call me directly.

CC: Bill Tuttle, City Council President

Steve Bergman, Audits Division Director

Teresa Furnish, Audits Division Deputy Director

Regards,

Amy John

Audit Manager, CPA

Audits Division, Oregon Secretary of State

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(971) 283-0031 | Amy.John@sos.oregon.gov

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Oregon Secretary of State
Audits Division

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----- Forwarded message -----

From: "JOHN Amy * SOS" <amy.john@sos.oregon.gov>

To: "mayor@cityofrivergrove.com" <mayor@cityofrivergrove.com>, Chris Barhyte <chris@barhyte.com>, City of Rivergrove Manager <manager@cityofrivergrove.com>

Cc: "BERGMANN Steve * SOS" <Steve.BERGMANN@sos.oregon.gov>, "FURNISH Teresa L * SOS" <Teresa.L.FURNISH@sos.oregon.gov>, "JOHN Amy * SOS" <amy.john@sos.oregon.gov>, "wtuttle@cityofrivergrove.com" <wtuttle@cityofrivergrove.com>

Bcc:

Date: Fri, 23 Jan 2026 01:14:59 +0000

Subject: Follow up request for contract and status of required audit

Good evening, Mayor Barhyte and City Manager Weidlich.

This message is to follow up on my email dated January 6th (attached) regarding the status of the city's audit contract with a licensed municipal auditor to perform an audit of the city's 2025 financial statement. This audit is required by ORS 297.445 because an audit petition with sufficient signatures was filed in October 2025.

It is critical the city address this requirement in a timely manner. Please provide me a copy of the signed contract entered into and a status of the timeframe planned to execute the audit. These should be provided as soon as possible and no later than Friday, January 30.

Thank you for your attention to this important matter.

CC: Bill Tuttle, City Council President

Steve Bergman, Audits Division Director

Teresa Furnish, Audits Division Deputy Director

Amy John

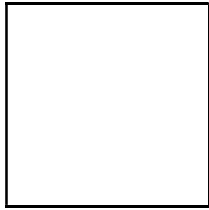
Audit Manager, CPA

Audits Division, Oregon Secretary of State

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----- Forwarded message -----

From: "JOHN Amy * SOS" <amy.john@sos.oregon.gov>

To: Chris Barhyte <chris@barhyte.com>, City of Rivergrove Manager

<manager@cityofrivergrove.com>, Mayor Rivergrove <mayor@cityofrivergrove.com>

Cc: "Jrussell@myidahotax.com" <Jrussell@myidahotax.com>

Bcc:

Date: Tue, 6 Jan 2026 22:15:34 +0000

Subject: RE: Update - Contract

Good afternoon, Mayor.

Please provide a status of the audit contract for the audit of the city's 6/30/2025 financial statements. I would appreciate a copy of the executed contract or date one is expected to be executed and provided our office, as required.

You stated the city is contracting with Zwygart John & Associates so I have included the applicable email as a copy to John as well.

Thank you,

Amy

Amy John

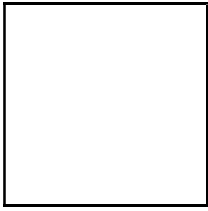
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From: Chris Barhyte <chris@barhyte.com>
Sent: Thursday, December 4, 2025 3:36 PM
To: JOHN Amy * SOS <amy.john@sos.oregon.gov>; City of Rivergrove Manager <manager@cityofrivergrove.com>; Mayor Rivergrove <mayor@cityofrivergrove.com>
Subject: RE: Update - Contract

Understand but the auditor is pretty busy and has not sent it to us yet. It seems to be a very busy time for folks in the municipal audit world. We will do what we can, but we are moving forward with the audit.

I apologize that we cannot send it over, yet. The City of Rivergrove and its residents are fully in support of complying with State Law.

Chris Barhyte

From: JOHN Amy * SOS <amy.john@sos.oregon.gov>
Sent: Thursday, December 4, 2025 3:29 PM
To: Chris Barhyte <chris@barhyte.com>; City of Rivergrove Manager <manager@cityofrivergrove.com>; Mayor Rivergrove <mayor@cityofrivergrove.com>
Subject: RE: Update - Contract

Thank you for the quick response.

This would be helpful, yes. However, please also note that a contract is required per Statute. The contract is required for municipal audits generally and also the signed contract for petition audit work is required to be provided to our office (ORS 297.425 and ORS 297.445). Once that has been executed, please forward a copy to me.

Regards,

Amy

Amy John

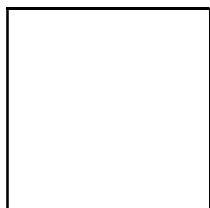
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Audits Division, Oregon Secretary of State

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From: Chris Barhyte <chris@barhyte.com>

Sent: Thursday, December 4, 2025 3:23 PM

To: JOHN Amy * SOS <amy.john@sos.oregon.gov>; City of Rivergrove Manager <manager@cityofrivergrove.com>; Mayor Rivergrove <mayor@cityofrivergrove.com>

Subject: RE: Update - Contract

Hi – Analeis, I don't think we have a formal contract, but we signed the previous document provided by the municipal audit firm. Could we cc our auditor to provide the Secretary of States office confidence that we are moving forward with the audit.

Thanks – Chris

Chris Barhyte

From: JOHN Amy * SOS <amy.john@sos.oregon.gov>

Sent: Thursday, December 4, 2025 3:20 PM

To: City of Rivergrove Manager <manager@cityofrivergrove.com>; Chris Barhyte <chris@barhyte.com>; Mayor Rivergrove <mayor@cityofrivergrove.com>

Subject: RE: Update - Contract

Good afternoon,

I wanted to follow up with the city to inquire whether there is a contract in place for the required audit. If so, please provide a copy as soon as you're able.

Regards,

Amy

Amy John

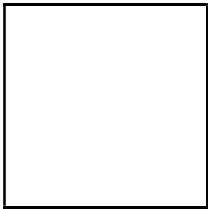
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From: City of Rivergrove Manager <manager@cityofrivergrove.com>

Sent: Wednesday, November 19, 2025 11:16 AM

To: JOHN Amy * SOS <amy.john@sos.oregon.gov>; Chris Barhyte <chris@barhyte.com>; Mayor Rivergrove <mayor@cityofrivergrove.com>

Subject: Update - Contract

Hi Amy,

Rivergrove will be moving forward with the accounting firm - Zwygart John & Associates from Nampa ID. John Russell is the CPA who will be responsible for the audit and says he knows you well and has a good working relationship with SOS.

Its going to be at least the 1st quarter before we even get started and thats if we have figured out how to pay for the audit.

Any questions please let me know

Thanks

Analeis Weidlich

City Manager

Rivergrove