Columbia County, Oregon

2025 Audit Results

Agenda

1. Your Service Team
2. Questions and Answers on the Audit Process
3. Communication with Those Charged with Governance

Your Service Team

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Question #1 – What does an audit of the County entail?

Independent verification of transactions and balances

- Inspection of source documents
- Verification with third parties
- Analytical review and inquiry procedures
- Substantive testing procedures

Evaluation of the effectiveness of internal controls

- Review key controls in all significant transaction cycles
- Testing for operational effectiveness
- Reporting of control weaknesses

Testing compliance with Federal and State laws

- Oregon Minimum Audit Standards required tests of state laws
- Federal grants compliance testing under the Uniform Guidance

Question #1 – What does an audit of the County entail? (continued)

Technical review of the financial statements

- Balances and transactions verified against audited amounts and documentation
- Financial statements meet all applicable GAAP, State and legal requirements
- Supplementary information presented accurately

Reporting of audit results

- Timely contact with Finance staff
- Formal letter issued to those charged with governance
- Reporting to County Commissioners

Question #2 – Are the financial statements accurate?

Baker Tilly Audit Procedures

- Perform risk assessment to identify significant risk areas
- Test internal controls for effectiveness
- Perform substantive testing
- Perform technical review of financial statements

Results

- Unmodified opinion
- Financial statements are presented fairly in accordance with US GAAP

Question #3 – Did the County comply with applicable Federal and State laws and regulations?

Baker Tilly Procedures

- Perform risk assessment to identify applicable and significant compliance requirements
- Perform compliance testing over federal grants and several state laws covering budgets and public contracting

Results – Oregon Minimum Standards

- No control findings
- No compliance findings

Results – Single Audit

- Three significant deficiencies identified over one of the two major programs tested
- No compliance findings

Question #4 – Did the audit identify any fraud, waste, or abuse?

Baker Tilly Audit Procedures

- Evaluation of key controls for all significant balances and transaction cycles
- Brainstorming session to identify fraud risk areas
- Interview individuals throughout the County

Results

- Testing uncovered no reportable matters of fraud, waste, or abuse during the audit

Required Communications

Formal letter issued in conjunction with our audit reports outlining our required communications

Audit adjustments

- No corrected audit adjustments
- Several uncorrected audit adjustments identified, all immaterial individually and in the aggregate

No difficulties encountered in performing the audit

No disagreements with management

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