

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR COLUMBIA COUNTY, OREGON

In the Matter of Exempting a Personal Services Contract for Accounting Services from the Screening and Selection Procedures of the Personal Services Contracting Rule

ORDER NO. 65-2025

WHEREAS, Section 10 of the Columbia County Personal Services Contracting Rule, adopted by Order No. 38-2006, authorizes the County to exempt certain personal services contracts from the rule's screening and selection procedures with the following findings:

- (a) It is unlikely that such exemption will encourage favoritism in the awarding of personal services contracts or substantially diminish competition for these contracts; and
- (b) The awarding of personal services contracts pursuant to the exemption will result in substantial cost savings to the County. In making such findings, the Board may consider the type, cost, amount of the contract, number of persons available to bid and such other factors as the Board may deem appropriate; and

WHEREAS, the Columbia County Finance Department has an on-going need for the preparation of financial statements for the County's annual audit; and

WHEREAS, such Financial Statements have historically been done by the County's auditor and the County's current auditor determined it could no longer prepare the financial statements beginning in FY 24; and

WHEREAS, in FY 24 the cost to prepare the financial statements was under the direct procurement threshold and a contract was entered into with Merina + Co to prepare the financial statements; and

WHEREAS, in preparing the financial statements over the years Merina + Co has acquired the in-depth understanding of the County's structure and finances that is necessary to prepare the financial statements; and

WHEREAS, the County does not currently have a Finance Director, limiting the capacity of the remaining staff to educate and inform a new audit firm as to the County's structure and finances to allow a different firm to prepare the financial statements; and

WHEREAS, retaining a different audit firm for the work would add unnecessary costs because the County would have to pay for the audit firm to develop the detailed knowledge already possessed by Merina + Co necessary to perform this project and would incur costs for substantial project delays caused by the different firm's lack of familiarity; and

WHEREAS, for the foregoing reasons, it is unlikely that the exemption of a personal services contract with Merina + Co will encourage favoritism in the awarding of personal services contracts or substantially diminish competition for these types of contracts;

NOW, THEREFORE, THE BOARD OF COUNTY COMMISSIONERS hereby orders, as follows:

1. The above recitals are adopted as findings in support of this decision; and
2. The proposed contract with Merina + Co to prepare the County's financial statements is hereby exempted from the screening and selection procedures of the Personal Services Contracting Rule.

DATED this 22nd day of October, 2025.

BOARD OF COUNTY COMMISSIONERS  
FOR COLUMBIA COUNTY, OREGON

By: \_\_\_\_\_  
Kellie Jo Smith, Chair

By: \_\_\_\_\_  
Casey Garrett, Commissioner

Approved as to form

By: \_\_\_\_\_  
Office of County Counsel

By: \_\_\_\_\_  
Margaret Magruder, Commissioner