

Report of Independent Auditors

The Board of Commissioners
Columbia County, Oregon

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Columbia County, Oregon (the County) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 21, 2025.

In connection with our audit, nothing came to our attention that caused us to believe that the County failed to comply with the provisions in Section 4 of the Release and Settlement Agreement for Case No. 20CV16543 with regard to the 2014 local option levy renewed in 2017 and 2020, which was intended to fund jail operations. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the County's noncompliance with the above-referenced settlement provisions, insofar as they relate to accounting matters.

This report is intended solely for the information and use of the County and is not intended to be, and should not be, used by anyone other than these specified parties.



Portland, Oregon
March 21, 2025