

AMENDMENT 3 TO
PERSONAL SERVICES CONTRACT
FOR AUDIT SERVICES BY AND BETWEEN COLUMBIA
COUNTY AND MOSS ADAMS

This Amendment 3 is to the Personal Services Contract for Audit Services by and between Columbia County (“County”) and Moss Adams (“Contractor”) dated June 27, 2022, (the “Original Agreement”).

RECITALS

WHEREAS, the parties entered into the Original Agreement for audit services in audit years 2021-2022, 2022-2023, and 2023-2024; and

WHEREAS, the parties entered into Amendment 1 to the Original Agreement on September 13, 2023; and

WHEREAS, the parties entered into Amendment 2 to the Original Agreement on July 31, 2024, amending the scope of work for FY 2023-2024 and corresponding fees; and

WHEREAS, the term of the Original Agreement is December 30, 2024, and the County may extend of the term of the Original Agreement for up to five (5) additional yearly audit cycles upon written notice to Contractor; and

WHEREAS, the County notified Contractor of its intent to extend the term of the Original Agreement for the FY 2025 audit cycle and the parties have agreed to a fee for such work;

NOW, THEREFORE, the parties above-mentioned, agree as follows:

1. The Original Agreement is amended as follows:

a. Section 1, Effective Date and Contract Term, is amended to read as follows:

“Effective Date and Contract Term. This Contract shall become effective on the date this Contract has been signed by every party below. Unless extended or terminated as provided in Section 16 of this Contract, the completion date for all services, including additional services, if any, to be provided under this Contract is December 30, 2025, or until the scope of work for the 2025 audit cycle is complete, whichever is later. The County may extend the term of this Contract for up to four (4) additional yearly audit cycles upon written notice to contractor.”

b. Section 3.B, Initial Term, is amended as follows to include:

Compensation shall be made in an amount not to exceed \$90,000 for FY2024-2025, as detailed below. Such fees shall include all expenses.

Service Description 2025

Audit of financial statements of the County	\$60,000
Audit of financial statements of the 4H and Extension Service District	\$10,000
Report on jail fund levy	\$20,000
Other Services	
<ul style="list-style-type: none"> ● Newsletters, seminars and webinars ● Retention of working papers ● Attendance at County Commissioner meetings ● Management letter 	Included

Audit Services Total \$90,000

- c. Section 11, Non-Assignment; Subcontracts, is amended to include the following at the end of the paragraph:

“Notwithstanding the foregoing, on April 21, 2025, Moss Adams entered into an Equity Purchase Agreement under which Moss Adams LLP and its subsidiaries will merge with Baker Tilly US, LLP, Baker Tilly Advisory Group, LP, and their respective subsidiaries and affiliates (the “BT Transaction”). It is anticipated the BT Transaction will close on or about June 3, 2025. County agrees that, following the closing, this agreement may be assigned to Baker Tilly US, LLP, Baker Tilly Advisory Group, LP, or their subsidiaries and affiliates. The foregoing consists of County’s advance written consent to assignment in connection with the BT Transaction.”

2. This Amendment 3 to the Original Agreement shall be effective on the date last signed, below.
3. Except as specifically amended herein, the Original Agreement, as amended, shall remain in full force and effect.
4. This Amendment 3 may be executed in several counterparts, each of which shall be an original, each of which shall constitute one and the same instrument.

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5. The Parties agree that signatures showing on PDF documents, including but not limited to PDF copies of the Agreement and the amendments, submitted or exchanged via email are "Electronic Signatures" under ORS Chapter 84 and bind the signing Party and are intended to be and can be relied upon by the Parties. The County reserves the right at any time to require the submission of the hard copy originals of any documents.

CONTRACTOR

BY: *Ashley Osten*
(Signature)

NAME: Ashley Osten

DATE: 5/20/2025

Approved as to form

By: _____
Office of County Counsel

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

BY: _____
Kellie Jo Smith, Chair

BY: _____
Casey Garrett, Commissioner

BY: _____
Margaret Magruder, Commissioner

Date: _____