



# Columbia County, Oregon

2025 Audit Results

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# 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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