



**Office of the Washington State Auditor
Pat McCarthy**

September 7, 2018

Reply To: Megan.Rexin@sao.wa.gov
or by mail: Washington State Auditor's Office
1815 Portland Avenue, Suite 4
Walla Walla, WA 99362

Board of County Commissioners
Columbia County
341 E Main Street
Dayton, WA 99328

Dear Commissioners:

We expect to issue our report shortly on the results of our audit of Columbia County. The report will include a finding, as we have already discussed. Enclosed is the preliminary draft copy of our audit finding.

Our purpose in providing a draft copy of our finding is to allow the County an opportunity to write a response to the finding and describe any corrective action planned. We ask that you share this preliminary draft with the other key staff who may contribute to a response.

We will include the County's response, or a synopsis of it, in our final report. Where we disagree with the response, we may include information in our final report to explain our position. If you believe there is an inaccuracy in the preliminary draft finding or if you have additional information to share with us, please contact us right away so we can review your concerns and determine whether any changes should be made to the report.

In order to ensure your response is included in our final report, **we need to receive it by September 12, 2018.** Our final report, which is an official public document, will be released after this date. If possible, we prefer receiving your written response in an electronic format. Should we not receive a response to our finding, our final report will indicate that the County was given an opportunity to respond but declined to do so.

If you have any questions about the finding, please contact me at Megan.Rexin@sao.wa.gov. If you need additional time to prepare your response, please contact us immediately.

Sincerely,

Megan Rexin, Auditor in Charge
Enclosure