



# External Quality Control Review

of the  
County Auditor's Office, Washington  
County, Oregon

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**  
for the period January 1, 2023 through December 31,  
2024



## Association of Local Government Auditors

April 17, 2025

Ms. Kristine Adams-Wannberg  
County Auditor  
Washington County Auditor's Office  
Washington County Oregon  
221 S First Avenue  
Hillsboro, OR 97123

Dear Ms. Adams-Wannberg,

We have completed a peer review of the County Auditor's Office, Washington County, Oregon. for the period January 1, 2023, through December 31, 2024. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with Government Auditing Standards* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests to determine whether your internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audits and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management within the Audit Unit to assess their understanding of, and compliance with, relevant quality control policies and procedures.

Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case but does imply adherence in most situations. Organizations can receive a rating of pass, pass with deficiencies, or fail. The County Auditor's Office, Washington County, Oregon, has received a rating of pass.

Based on the results of our review, it is our opinion that the County Auditor's Office, Washington County, Oregon, internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for engagements during the period January 1, 2023, through December 31, 2024.

We have prepared a separate letter providing comments pertinent to our findings on your internal quality control system.

Van Lee, MBA, CRMA, CICA  
ALGA Lifetime Member  
Honolulu, HI

Brian Evans, MA, CGAP, CIA  
Metro Auditor  
Metro, Portland Regional  
Government  
Portland, OR



## Association of Local Government Auditors

April 17, 2025

Ms. Kristine Adams-Wannberg  
County Auditor  
Washington County, Oregon Auditor's Office  
221 S First Avenue, Ste 31  
Hillsboro, OR 97123

Dear Ms. Adams-Wannberg,

We have completed a peer review of the Washington County Auditor's Office, Washington County, OR, for the period January 1, 2023, through December 31, 2024, and issued our report thereon dated April 17, 2025. We are issuing this companion letter to offer observations stemming from our peer review.

We would like to mention some of the areas in which we believe your office excels:

- **Policies and Procedures.** The County's Auditor's Policies and Procedures manual is a succinctly written but comprehensively addresses government auditing standards, applicable Federal, State and County and software requirements, and incorporates the office's strategic plan. It is clear, comprehensive and easy to understand.
- **Competent Personnel.** The Audit unit is small, but made up of competent, professional staff who are able to maintain a high level of productivity through the entire audit process despite a lack of administrative support staff.
- **Supportive Environment.** The County Auditor maintains a highly supportive working environment which fosters the continuing professional development of staff and facilitates the completion of their work tasks.

We offer the following findings and recommendations to enhance your organization's demonstrated adherence to *Government Auditing Standards*:

The US Governmental Accountability Office (GAO) states that government auditing provides the objective analysis and information needed to help improve governmental performance and accountability for the American People. The professional standard present in Governmental Auditing Standards provides a framework for performing high quality audit work with competence, integrity, objectivity, and independence. Such performance provides accountability and helps improve government operations and services. These standards, commonly referred to as generally accepted government auditing standards (GAGAS), provide the foundation for government auditors to lead by example in the areas of independence, transparency, accountability, and quality through the audit process.

GAS 1.06: The professional standards and guidance contained in this document provide a framework for conducting high-quality engagements with competence, integrity, objectivity, and independence. GAS 1.07: Engagements conducted in accordance with GAGAS provide

information used for oversight, accountability, transparency, and improvements of government programs and operations.... When auditors conduct their work in this manner and comply with GAGAS in reporting results, their work can lead to improved government management, better decision making and oversight, effective and efficient operations, and accountability and transparency for resources and results.

The County Auditor states in its Policy and Procedures Manual:

*It is the policy of the County Auditor's Office that audit work is conducted in accordance with Government Auditing Standards and in a consistent, fair, and professional manner.*

While this is an internal policy of the County Auditor's Office neither the County Charter nor the County's Fiscal Policy on Audits requires that the County Auditor work be conducted in accordance with Government Auditing Standards.

Projects reviewed under the current County Auditor are performed in accordance with GAGAS, providing the assurance these reports meet Government Auditing Standards. However, a review of previous reports showed that they were either not issued in accordance with GAGAS standards or under modified GAGAS conditions, often identified as *reports* rather than *audits*. We also found that the quality of these reports did not rise to the standard of the audits issued in accordance with GAGAS.

We conclude that because the County Charter does not mandate the County Auditor conduct audits in accordance with GAGAS, that a continued commitment to follow Government Auditing Standards for its engagements is left to the prerogative of the elected County Auditor. We believe to maintain the quality of the audits performed there should be permanent commitments by Washington County and the County Auditor that audits be completed in accordance with GAGAS. We recommend that the County Auditor pursue changes to the in the County Charter and as appropriate, the County's Fiscal Policy on Audits, to require that performance audits be performed in accordance with government auditing standards.

GAS 5.74 The audit organization should establish quality objectives, that address appropriately obtaining, developing, using, maintaining, allocating, and assigning resources in a timely manner to enable the design implementation, and operation of a system of quality management as follows: (excerpts)

- d. the audit organization has sufficient resources to consistently perform quality engagements and enable the operation of the audit organization's system of quality management.
- f. Appropriate technological and intellectual resources are obtained or developed, implemented, maintained, and used to enable the operation of the audit organization's system of quality management and the performance of engagements.

In our review, we found that the County Auditor's office consists of three highly, competent, productive, and professional auditors. The peer review team found a significant improvement in the quality of products produced since incorporating GASAS standards for completion of these projects. However, we note that the small office does not include any administrative support. The audit staff is therefore responsible for all aspects of the report process, including the design, review, production and issuance of completed reports in addition to being responsible for all associated administrative functions to operate a county office. Further, the County Auditor's office is in the process of expanding its services by initiating production of well-defined, short, and recurring audits utilizing existing staff.

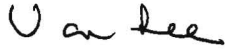
While we recognize the production of quality audit projects and must necessarily involve auditors in all aspects of an audit report, we believe that the staff auditor resources would be more effectively utilized if administrative and supporting work needed to produce and issue the audit reports and support the normal operations of an office were assigned to administrative support rather than the auditors. This would increase the effective utilization of highly trained professional



auditors. We recommend that the County Auditor, in conjunction with the County's Board of Commissioners, work together to ensure that proper administrative support exists to permit audit staff to focus on audit-related work to be performed.

We extend our thanks to you, your staff, and the other officials we met for the hospitality and cooperation given to us during our review.

Sincerely,



Van Lee, MBA, CRMA, CICA  
ALGA Lifetime Member  
Honolulu, HI



Brian Evans, MA, CGAP, CIA  
Metro Auditor  
Metro, Portland Regional Government  
Portland, OR



**Kristine Adams-Wannberg  
Washington County Auditor**

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April 17, 2025

Mr. Van Lee, ALGA Lifetime Member  
Mr. Brian Evans, Metro Auditor, Metro, OR

Dear Mr. Lee and Mr. Evans,

Thank you for your external review of the Washington County Auditor's Office's system of quality control. We are pleased that the Association of Local Government Auditors has issued an opinion that our office's internal quality system was suitably designed and operating effectively to provide reasonable assurance of compliance with Government Auditing Standards for the period of January 1, 2023, through December 30<sup>th</sup>, 2024.

My office is committed to excellence and demonstrating transparency and accountability in government. We appreciate your management letter comments and will work to change the language in the Washington County Charter to reflect best practices in auditing. Changing the charter requires a vote of the public and will take time. We are committed to this improvement effort.

We appreciated your constructive criticism during the review and will make changes in the next revision of our policies and procedures manual. We also appreciate your recognition of our efforts by identifying the areas in which we excel:

- Policies and Procedures – The County Auditor's Policies and Procedures manual is succinctly written but comprehensively addresses Government Auditing Standards; applicable, federal, state, and County and software requirements; and incorporates the office's strategic plan. It is clear, comprehensive, and easy to understand.
- Competent Personnel – The audit unit is small, but made up of competent, professional staff who are able to maintain a high level of productivity through the entire audit process despite the lack of administrative support staff.
- Supportive Environment – The County Auditor maintains a highly supportive working environment which fosters the continuing professional development of staff and facilitates the completion of their work tasks.

We would like to express our sincere appreciation to the review team and the Association for their work with our office and their work and commitment to ensuring government auditors adhere to Government Auditing Standards.

With many thanks,

A handwritten signature in purple ink, reading "Kristine Adams-Wannberg". The signature is written in a cursive, flowing style.

Kristine Adams-Wannberg, CIA, CGAP  
County Auditor

CC:

Lyndon, Remias, ALGA Peer Review Coordinator  
Corrie Stokes, ALGA Peer Review Chair