Office of the County Auditor

2025 Annual Report

December 2025

Kristine Adams-Wannberg, CIA, CGAP, CFE

Washington County Auditor

Letter from the County Auditor

Dear Washington County Residents,

The mission of my office is, "To promote better government accountability, public policy, and County services through impactful audits and analyses." I feel that in this political environment – at all levels of government, federal, state, and local – public accountability work, transparency, and good information is needed now more than ever.

We had a productive, but challenging year. We worked on three audits – cash handling, grants, and identity and access management. These are good audits that will have useful recommendations. Due to staffing limitations, they will be published in early 2026. In 2025, we also followed-up on several audits to see whether management had implemented our audit recommendations. These reviews are on our website! Please check them out!

My office underwent its very first external quality assurance review in 2025. This was an "audit of the auditor" and assessed the quality of the work in our office. The review is a best practice in the auditing field and is a requirement for audit shops that follow Government Auditing Standards. I am thrilled to report that we passed the review! The independent review team gave us great feedback on things we were doing well and other findings where we can do better. The external review results are on our website. We will make improvements, and our next audit of the auditor will be in 2028!

We improved the operations in our office. A significant body of work was training staff to use new software. We are also starting to update our policies and procedures to reflect not only adjusted processes because of the new software, but also changes in the latest revision of Government Auditing Standards.

I appreciate the many members of the public and County and local leaders who have supported our work. I also want to express my continued gratitude to auditors Fiona Howell Earle and Sherry Kurk. You are gems of the profession, and I am very thankful for your talents, sense of dedication to our accountability work, and sense of humor!

With many thanks,
Kristine Adams-Wannberg
Washington County Auditor
https://www.washingtoncountyor.gov/auditor

Photo: Sunrise in unincorporated Washington County near Hillsboro. Photo by Kristine Adams-Wannberg.

Office Mission, Vision, Values, and Goals

The following are the Auditor's Office's adopted mission, vision, values, and goals:

Mission: To promote better government accountability, public policy, and County services through impactful audits and analyses.

Vision: The Auditor's Office is a valued contributor to the continuous improvement of County government for the public good.

Values: Accountability, integrity, independence, impact, and equity:

- **Accountability** – We value commitments of organizations and individuals to being responsible and transparent for the decisions and/or actions they take and being able to give a satisfactory reason for them.

- **Integrity** – We value performance of work with an attitude that is objective, fact-based, nonpartisan, and nonideological with regard to audited entities and users of audit reports.

- **Independence** – We value independence. This includes two aspects:
  - The state of mind that permits the conduct of an audit without being affected by influences that compromise auditors' professional judgment.
  - The absence of circumstances that would cause a reasonable, informed third party to conclude that the integrity, objectivity, or professional skepticism of an audit organization or member of the audit team has been compromised.

- **Impact** – We value making County government accountable and better able to serve the public.

- **Equity** – We believe public resources and power should be used fairly and ethically in the creation and delivery of government policy and services.

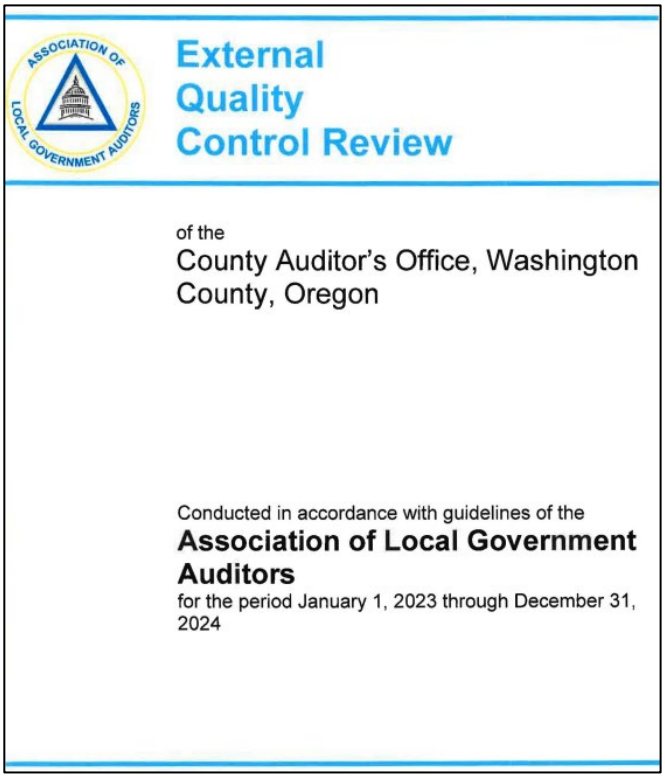
Goals:

- Improve government accountability and performance.
- Maximize team effectiveness and fulfillment.

Significant 2025 Work

The Office did a great deal of work to improve its internal systems and processes this year, as well as participating in professional education and activities. Some of our significant accomplishments were the following:

- **External Quality Review (Audit of the Auditor)** – We invested time in preparing for the office's external quality review. In April, we hosted a team of external auditors from the Association of Local Government Auditors. This team took an independent look at how our office complies with Government Auditing Standards and provided good feedback on how our office was doing and how to make our office better. I'm pleased to report that our office passed our first-ever external quality review, in the 40+ year history of the office.



- **Proposing Charter Changes** - We proposed three changes to update the Auditor portion of the Washington County Charter to the Board of Commissioners. These address the certifications to run for County Auditor, residency, and having all performance audits comply with Government Auditing Standards. These will be up for a public hearing, and hopefully before voters in 2026.

- **Communications** – The County Auditor continued sending out quarterly newsletters about the activities of the Auditor's Office. The office also has Instagram and Facebook pages.

- **New Audit Workpaper Software** – We actively used our new audit software and started ongoing training on how to adapt our office processes to the new application.

- **Archiving** – We continued to work with the Department of Assessment and Taxation to help develop an archiving manual for our office that works with the County's Laserfiche system. This is a major project which will bring our office into compliance with state records retention requirements.

- **Professional Development** – All employees obtained the required professional education credits to meet Government Auditing Standards and to maintain professional certifications. Each team member also worked diligently and earned their Certified Fraud Examiner certification from the Association of Certified Fraud Examiners.

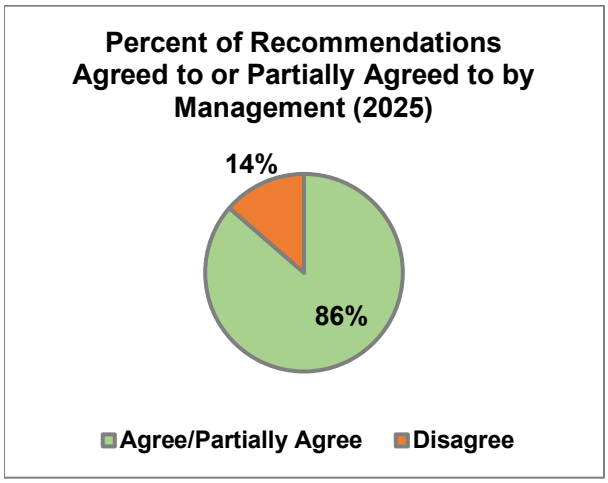
  Leaders in the Auditing Profession – Employees served as leaders in the auditing profession, by participating in committees and activities of the Association of Local Government Auditors, the Institute of Internal Auditors, and ISACA (IS/IT audit and cybersecurity professionals).

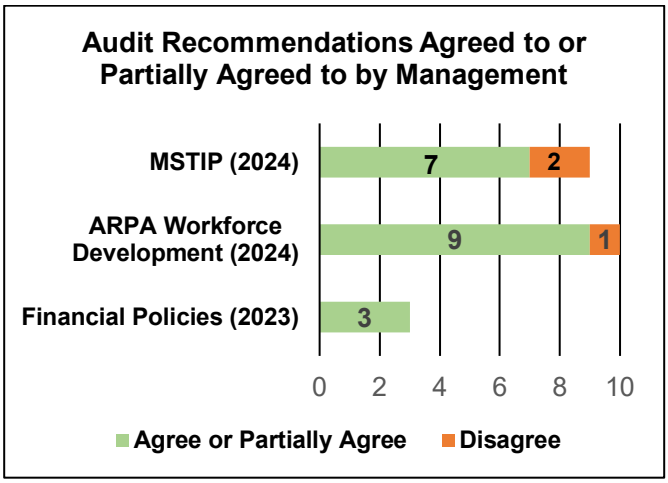
- **Government Auditing Standards Updates** – To comply with changing audit standards our office is doing a risk assessment to improve our system of quality management. This involves us identifying risks to achieving our objectives, finding ways to address or mitigate those risks, and implementing a monitoring plan.

Calendar Year Performance Metrics/ Dashboard

1) Percent of audit recommendations agreed to or partially agreed to by management:

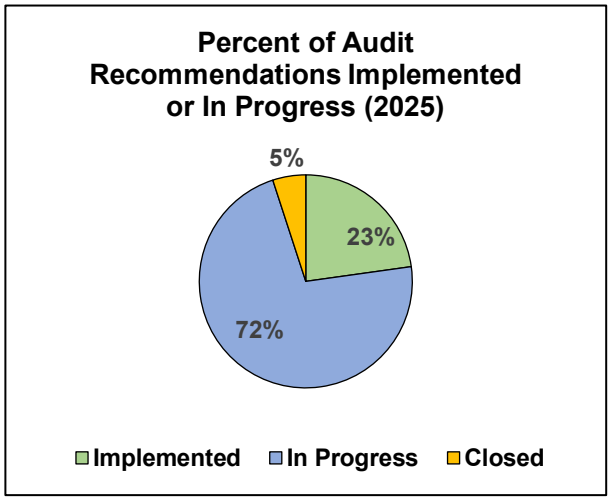
Target: 85%
2023 Actual: 86%
2024 Actual: 86%
2025 Actual: 86%

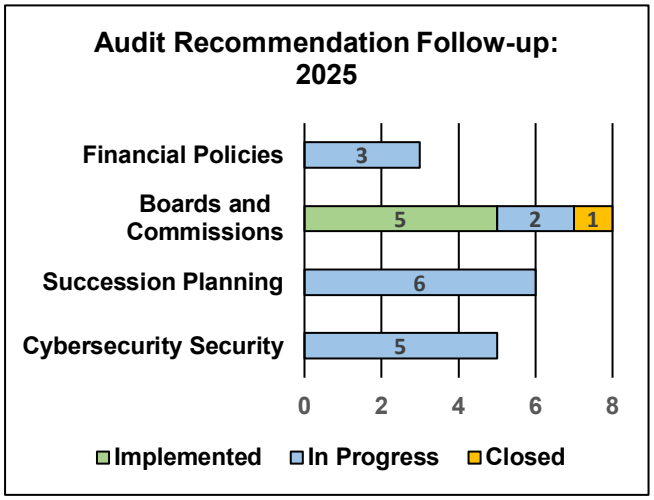




2) Percent of audit recommendations implemented or in progress:

Target: 85%
2024 Actual: 95%
2025 Actual: 95%

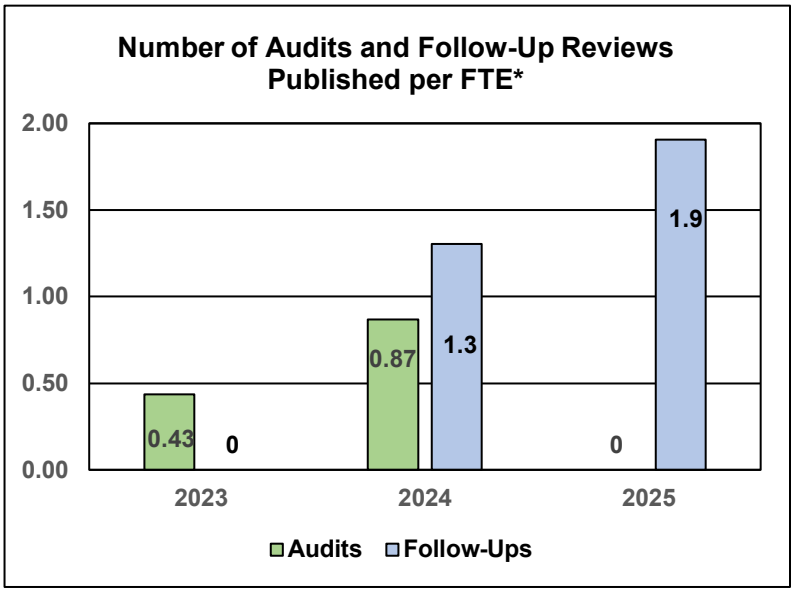




3) Average number of audits published by Full-time Equivalent Position (FTE)

Target: 1 audit published/FTE

2023 Actual: 0.43 audits/FTE
2024 Actual: 0.87/FTE
2025 Estimated: 0/FTE



**2023 and 2024 includes two Sr. Management Auditors at 1.0 FTE each and 0.3 FTE of the County Auditor. 2025 Includes two auditors at 0.90 FTE each and 0.3 of County Auditor.*

In 2023 the office developed internal infrastructure to help us pass our 2025 peer review. Some of this included developing new policies and procedures and researching and testing audit software.

In 2024 the office started producing short, follow-up reviews of the status of recommendations in previous audits.

In 2025 the office worked on three audits (Grants, Cash Handling, and Identity and Access Management), several follow-up reviews, and prepared for our external quality review. Due to budget cuts impacting staffing, we anticipate publishing those three audits in early 2026.

4) Results of external quality assessment review (Audit of the Auditor):

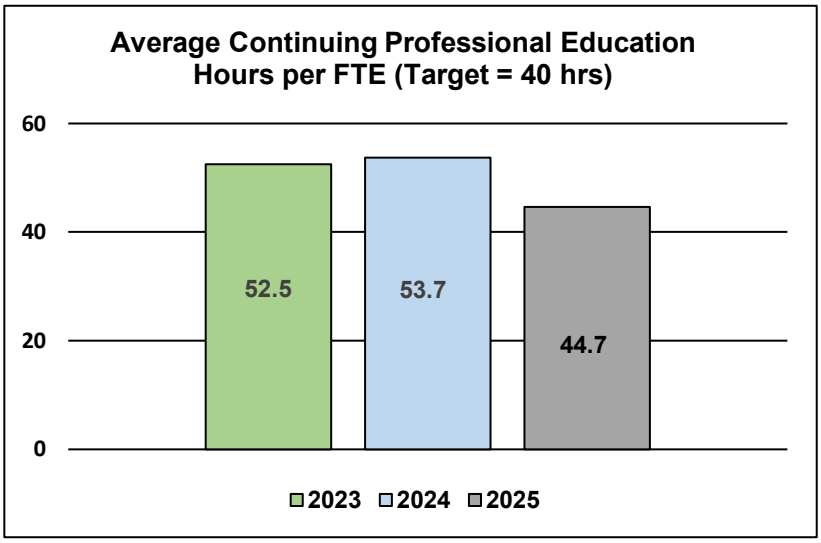
Target: Pass (Result options are pass, pass with deficiencies, and fail)

2025 Actual: We passed the first external quality review the office has ever had!

5) Average number of continuing professional education (CPE) hours per FTE:

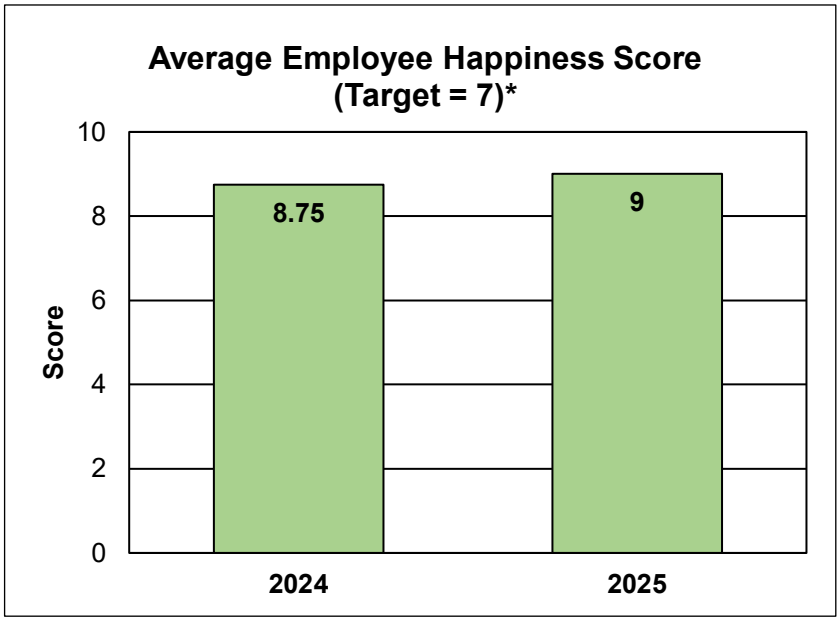
Target: 40 hrs./yr min
2023 Actual: 52.5 hrs.
2024 Actual: 53.7 hrs.
2025 Estimated: 44.7 hrs.

Our professional auditing certifications require a minimum of 40 hours a year of CPE. Government Auditing Standards also require each auditor has have a minimum of 80 hours of CPE every two years.



6) Average score of employees surveyed who overall feel happy to work in the County Auditor's Office.

Target: Average of 7
2024 Actual: 8.75
2025 Actual: 9

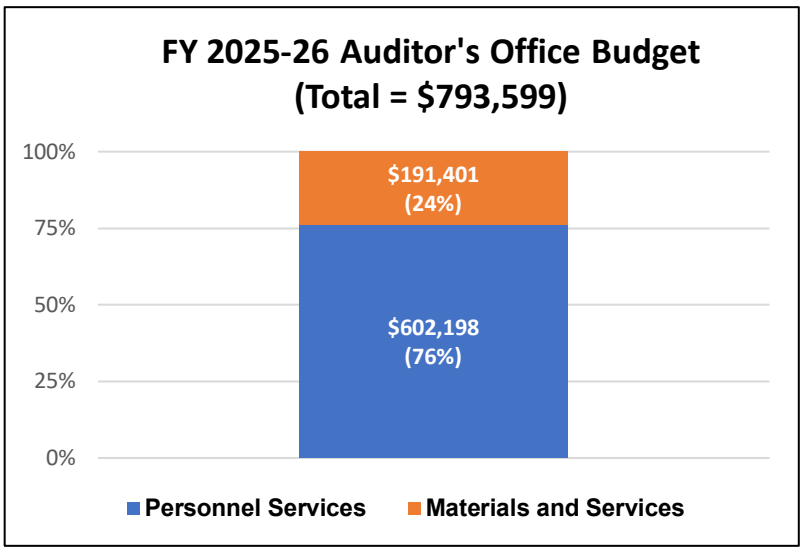


**Scale is 1-10: 1 = Extremely unhappy and about to quit; 10 = Extremely happy and jumping with joy.*

Office Expenditures and Staffing

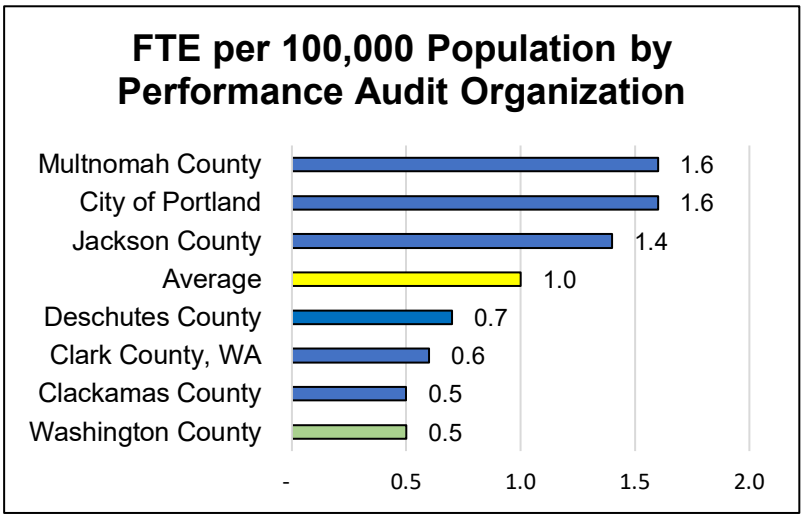
Our office budget is under $800,000. It supports 2.8 FTE, made up of the County Auditor (1.0 FTE) and two Senior Management Auditors (at 0.90 FTE each). Most of our budget is staffing and paying for other County internal services.

The County Auditor program is categorized as an internal service fund, although we are not internal auditors. We are external auditors. We serve the public as well as the County organization, and we are led by a County Auditor elected countywide by the public.



For FY 2025-26, we took a 17 percent cut. This eliminated nearly all our professional services budget, decreased several materials services line items, and reduced two full-time staff positions down to 0.90 FTE each. These cuts have had a significant impact on our ability to get out audits in a timely manner.

We are understaffed compared to other audit functions in Oregon and Southern Washington. The average staffing per 100,000 population is 1.0 FTE of performance audit staff[1]. The Washington County Auditor's Office has 0.5 FTE per 100,000 county population. We have been understaffed for many years now due to multiple years of budget reductions.



[1] *This calculation only includes performance audit staff and the Chief Audit Executive.*

2025 Audit Schedule

The County Auditor selects audit topics based on request and input from the public, the Board of Commissioners, the County Administrative Office, department management, county staff, and audit staff. We also conduct a risk assessment as part of our process to identify areas of higher risk.

The following audits are in process or were scheduled to start between April 2025 and March 2026. This was based on having 2 full-time equivalent (FTE) audit staff in the office and having a third of the County Auditor's hours performs audit work and supervision. Our office has never had administrative staff, so audit staff also assist the County Auditor in performing administrative functions. Because of FY 2025-26 budget cuts, we are down to 2.8 FTE.

2025 Audit Schedule	Expected Completion
County Grants Management – Pre-Award Approval Process and Analysis	Q2 2026
Identity and Access Management – Gov QA Computer Application	Q1 2026
County Cash Handling – Animal Services	Q1 2026
Facilities Capital	TBD – Start Q1 2026
Jail Medical Unit Controlled Substances	TBD

Follow-ups on the Status of Previous Audit Recommendations	Completed
County Succession Plan Needed for Projected Workforce Turnover	March 2025
County Financial Policies	March 2025
Racial/Ethnic Diversity of County Boards and Commissions	April 2025
Auditor Review of Information Security and CIS Controls	May 2025

Looking ahead to work in 2026

We are already planning work for 2026. Some of this is internally focused as we continue to build and update our systems and infrastructure. Other work is focused on audits, follow-up reviews, and communicating with the community. Some of the 2026 efforts will be the following:

- **Audit Work** – We will strive to conduct about two performance audits and at least four follow-up reviews of prior audit recommendations.

- **Communications and Feedback -** We will continue our quarterly newsletters that highlight the activities of the Auditor's Office and posts on Instagram and Facebook. We will perform outreach in the first quarter of 2026 to request potential audit topics from the public and County leaders and staff.

- **Updating Policies and Procedures** – We will be updating our policies and procedures manual to address changes in our process because of findings from our 2025 external quality assessment, new audit software, changes in Government Auditing Standards, and more limited staff capacity.

- **Archiving** – We will start archiving records into the County's Laserfiche system.

- **Professional Education Credits and Participation** – All employees will obtain required continuing professional education and participate in professional organizations.