



Office of the Washington State Auditor
Pat McCarthy

August 30, 2018

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

RE: Amendment to engagement letter dated August 2, 2018

Our original engagement letter described the nature and limitations of audit services provided, responsibilities of each party and other engagement terms. This amendment notifies you of certain changes to the original engagement letter.

The audit scope describes assurance services you require or have requested. As described in the original engagement letter, the estimated cost and completion date may change if unforeseen circumstances arise or if significant audit issues are identified necessitating additional work.

The purpose of this amendment is to replace the estimate of cost to complete the audit in the “Estimated Audit Costs and Timeline” paragraph of the original engagement letter.

Estimated Audit Costs

An additional 32 hours, plus estimated travel costs and other expenses, is required to address issues identified during the audit.

Original estimate	\$26,980	(not including travel and other expenses)
Amendment	<u>\$3,040</u>	(not including travel and other expenses)
Revised estimate	\$30,020	

Estimated Audit Timeline

Our original estimated completion date was August 31, 2018. Our new estimated completion date is September 14, 2018.

Please contact us with any questions regarding these changes or the status of your audit. We look forward to working with you and your staff to complete the audit.

Sincerely,

