



Accountants & Consultants • A Division of SingerLewak

June 25, 2022

Board of Commissioners
Yamhill County
McMinnville, Oregon

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit Yamhill County's (the "County") governmental activities, business-type activities, each major fund and aggregate remaining fund information as of and for the year ending June 30, 2022, which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that certain information, as listed below, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Schedule of the Proportionate Share of the Net Pension Liability
- Schedule of Contributions – Oregon Public Employees Retirement System
- Schedule of the Proportionate Share of the Net Other Postemployment Benefits Liability
- Schedule of Other Postemployment Benefits Contributions
- Schedule of Changes in the County's Total Other Postemployment Benefits Liability and Related Ratios

Supplementary information other than RSI will accompany the County's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- Combining statements
- Individual fund schedules
- Schedule of Expenditures of Federal Awards

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the basic financial statements:

- Introductory section
- Statistical section

We will also perform the audit of the County as of June 30, 2022 so as to satisfy the audit requirements imposed by the Single Audit Act and Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The Responsibilities of the Auditor

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS); *Government Auditing Standards* issued by the Comptroller General of the United States (GAS); the provisions of the Single Audit Act; Subpart F of Title 2 U.S. CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; the U.S. Office of Management and Budget's (OMB) Compliance Supplement and the Minimum Standards for Audits of Oregon Municipal Corporations. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements. The determination of waste or abuse is subjective; therefore, GAS does not expect us to provide reasonable assurance of detecting waste or abuse.

In making our risk assessments, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the Board of Commissioners (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

We are responsible for the compliance audit of major programs under the Uniform Guidance, including the determination of major programs, the consideration of internal control over compliance, and reporting responsibilities.

Our report(s) on internal control will include any significant deficiencies and material weaknesses in controls of which we become aware as a result of obtaining an understanding of internal control and performing tests of internal control consistent with requirements of the standards and regulations identified above. Our report(s) on compliance matters will address material errors, fraud, waste or abuse, violations of compliance obligations, and other responsibilities imposed by state and federal statutes and regulations or assumed by contracts; and any state or federal grant, entitlement or loan program questioned costs of which we become aware, consistent with requirements of the standards and regulations identified above.

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
3. For the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
4. For establishing and maintaining effective internal control over financial reporting, and for informing us of all significant deficiencies and material weaknesses in the design or operation of such controls of which it has knowledge;

5. For report distribution; and
6. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the County from whom we determine it necessary to obtain audit evidence;

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for identifying and ensuring that the County complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud, waste or abuse, and for informing us about all known or suspected fraud, waste or abuse affecting the County involving management, employees who have significant roles in internal control, and others where the fraud, waste or abuse could have a material effect on the financial statements or compliance. Management is also responsible for informing us of its knowledge of any allegations of fraud, waste or abuse, or suspected fraud, waste or abuse, affecting the County received in communications from employees, former employees, analysts, regulators or others.

Management is responsible for the preparation of the required supplementary information (RSI) and supplementary information presented in relation to the financial statements as a whole in accordance with accounting principles generally accepted in the United States of America. Management agrees to include the auditor's report on the RSI and supplementary information in any document that contains the supplementary information and indicates that the auditor has reported on such RSI and supplementary information. Management also agrees to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

Because the audit will be performed in accordance with the Single Audit Act and the Uniform Guidance, management is responsible for (a) identifying all federal awards received and expended; (b) preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with Uniform Guidance requirements; (c) internal control over compliance; (d) compliance with federal statutes, regulations, and the terms and conditions of federal awards; (e) making us aware of significant vendor relationships where the vendor is responsible for program compliance; (f) following up and taking corrective action on audit findings, including the preparation of a summary schedule of prior audit findings and a corrective action plan; and (g) submitting the reporting package and data collection form.

The Board of Commissioners is responsible for informing us of its views about the risks of fraud, waste or abuse within the County, and its knowledge of any fraud, waste or abuse or suspected fraud, waste or abuse affecting the County.

The County agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, the County agrees to contact us before it includes our reports, or otherwise makes reference to us, in any public or private securities offering. Our association with an official statement is a matter for which separate arrangements may be necessary. The County agrees to provide us with printer's proofs or masters of such offering documents for our review and approval before printing, and with a copy of the final reproduced material for our approval before it is distributed. In the event our auditor/client relationship has been terminated when the County seeks such consent, we will be under no obligation to grant such consent or approval.

Records and Assistance

If circumstances arise relating to the condition of the County's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the County's books and records. The County will determine that all such data, if necessary, will be so reflected. Accordingly, the County will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by the County personnel, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Mike Barnhart, Finance Manager. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Non-audit Services

In connection with our audit, you have requested us to perform certain non-audit services:

- 1) Drafting financial statements
- 2) Proposing adjusting journal entries

GAS independence standards require that the auditor maintain independence so that opinions, findings, conclusions, judgments and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a non-audit service to the County, we determine whether providing such a service would create a significant threat to our independence for GAS audit purposes, either by itself or in aggregate with other non-audit services provided. A critical component of our determination is consideration of management's ability to effectively oversee the non-audit services to be performed. The County has agreed that Mike Barnhart, Finance Manager possesses suitable skill, knowledge or experience and that the individual understands the non-audit services to be performed sufficiently to oversee them. Accordingly, the management of the County agrees to the following:

1. The County has designated Mike Barnhart, Finance Manager as a senior member of management who possesses suitable skill, knowledge and experience to oversee the services;
2. Mike Barnhart, Finance Manager will assume all management responsibilities for subject matter and scope of the non-audit services;
3. The County will evaluate the adequacy and results of the services performed; and
4. The County accepts responsibility for the results and ultimate use of the services.

GAS further requires that we establish an understanding with the County's management of the objectives of the non-audit services, the services to be performed, the County's acceptance of its responsibilities, the auditor's responsibilities and any limitations of the non-audit services. We believe this letter documents that understanding.

Other Relevant Information

SingerLewak LLP may mention the County's name and provide a general description of the engagement in SingerLewak LLP's client lists and marketing materials.

From time to time and depending upon the circumstances, we may use third-party service providers to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose confidential client information to them. We enter into confidentiality agreements with all third-party service providers and we are satisfied that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In addition, we may utilize financial information you have provided to us in connection with this engagement for purposes of creating benchmarking data to be used by SingerLewak LLP professionals and other clients. This benchmarking data is aggregated with data from a minimum of five other entities so that users of the data are unable to associate the data with any single County in the database.

In accordance with GAS, a copy of our most recent peer review report is enclosed for your information.

If any term or provision of this arrangement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Fees, Costs, and Access to Workpapers

Our professional fees for the services described above are \$72,800 and are based upon the value of the services performed and the time required by the individuals assigned to the engagement.

Services provided by SingerLewak related to matters outside the scope of the professional services described in this letter will be accounted for and billed separately.

Our total fee and completion of our work are based upon the following criteria:

1. Anticipated cooperation from County personnel
2. Timely responses to our inquiries
3. Timely completion and delivery of client assistance requests
4. Timely communication of all significant accounting and financial reporting matters
5. The assumption that unexpected circumstances will not be encountered during the engagement

If any of the aforementioned criteria are not met, then fees may increase. Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon submission. The payment schedule for the aforementioned services is as follows:

First progress billing	July 1 st	\$ 23,330
Second progress billing	Completion of fieldwork	23,330
Final billing	Delivery of audit	<u>23,340</u>
Total		<u>\$ 70,000</u>

Upon our notice to you, we reserve the right to cease all work on your account(s), regardless of the nature of the work, for your nonpayment of delinquent balances owed to us. Such cessation will continue until your account or accounts are brought current. If it should become necessary to assign your account(s) for collection, you will be responsible for attorney fees and costs, as well as for interest at the legal rate.

Our professional standards require that we perform certain additional procedures, on current and previous years' engagements, whenever a partner or professional employee leaves the firm and is subsequently employed by or associated with a client in a key position. Accordingly, the County agrees it will compensate SingerLewak LLP for any additional costs incurred as a result of the County's employment of a partner or professional employee of SingerLewak LLP.

The audit documentation for this engagement is the property of SingerLewak LLP and constitutes confidential information.

Review of audit documentation by a successor auditor or as part of due diligence will be agreed to, accounted for and billed separately.

In the event we are requested or authorized by the County or are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the County, the County will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The documentation for this engagement is the property of SingerLewak LLP. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested documentation will be provided under the supervision of SingerLewak LLP audit personnel and at a location designated by our firm.

You have informed us that you intend to prepare an annual comprehensive financial report (ACFR) and submit it for evaluation by the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting. Our association with the ACFR is to consist of reading the introductory and statistical sections for consistency with the audited financial statements.

Termination

Your failure to make full payment of any and all undisputed amounts invoiced in a timely manner constitutes a material breach for which we may refuse to provide deliverables and/or, upon written notice, suspend or terminate our services under this Arrangement Letter. We will not be liable to you for any resulting loss, damage or expense connected with the suspension or termination of our services due to your failure to make full payment of undisputed amounts invoiced in a timely manner.

In the event you terminate this engagement, you will pay us for all services rendered (including deliverables and products delivered), expenses incurred, and noncancelable commitments made by us on your behalf through the effective date of termination.

We will not be responsible for any delay or failure in our performance resulting from acts beyond our reasonable control or unforeseen or unexpected circumstances, such as, but not limited to, acts of God, government or war, riots or strikes, disasters, fires, floods, epidemics, pandemics or outbreaks of communicable disease, cyberattacks, and internet or other system or network outages. At your option, you may terminate this Arrangement Letter where our services are delayed more than 120 days; however, you are not excused from paying us for all amounts owed for services rendered and deliverables provided prior to the termination of this Arrangement Letter.

When an engagement has been suspended at the request of management and work on that engagement has not recommenced within 120 days of the request to suspend our work, we may, at our sole discretion, terminate this Arrangement Letter without further obligation to you. Resumption of our work following termination may be subject to our client acceptance procedures and, if resumed, will require additional procedures not contemplated in this Arrangement Letter. Accordingly, the scope, timing and fee arrangement discussed in this Arrangement Letter will no longer apply. In order for us to recommence work, the execution of a new Arrangement Letter will be required.

We may terminate this Arrangement Letter upon written notice if: (i) we determine that our continued performance would result in a violation of law, regulatory requirements, applicable professional or ethical standards, or our client acceptance or retention standards.

Claim Resolution

The County and SingerLewak LLP both agree that, except as provided below, any dispute over fees charged by SingerLewak LLP to the County will be submitted for resolution by arbitration in accordance with the rules of the American Arbitration Association. Such arbitration shall be binding and final; however, SingerLewak LLP shall have the option to have any dispute that is within the jurisdiction of Small Claims Court heard in said court. **IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE AND JURY AND INSTEAD IS ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.**

Because SingerLewak LLP will rely on the County and its management and Board of Commissioners to discharge the foregoing responsibilities, the County holds harmless and releases SingerLewak LLP and its partners and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of the County's management that has caused, in any respect, SingerLewak LLP's breach of contract or negligence.

The County and SingerLewak LLP agree that no claim arising out of services rendered pursuant to this arrangement letter shall be filed more than the earlier of two years after the date of the audit report issued by SingerLewak LLP or the date of this arrangement letter if no report has been issued. In no event shall either party be liable to the other for claims of punitive, consequential, special, or indirect damages. SingerLewak LLP's liability for all claims, damages and costs of the County arising from this engagement is limited to the amount of fees paid by the County to SingerLewak LLP for the services rendered under this arrangement letter.

These provisions shall survive the termination of this arrangement for services.

Information Security - Miscellaneous Terms

SingerLewak LLP is committed to the safe and confidential treatment of the County's proprietary information. SingerLewak LLP is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. The County agrees that it will not provide SingerLewak LLP with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of the County information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

You agree that SingerLewak LLP has no responsibility for the activities of Suralink and agree to indemnify and hold SingerLewak LLP harmless with respect to any and all claims arising from or related to the operation of Suralink.

RIVIO and Suralink Professional Document Exchange System

SingerLewak LLP will invite those County employees who need access to RIVIO and Suralink to the portal. Each County employee will be responsible for activating their account within the portal and designating an appropriate password. SingerLewak LLP will have no knowledge of this password and strongly recommends the County establish a policy that log-on information not be shared with others. In order to maintain security, the County agrees to designate a single individual as the authorized person to contact the Firm to request employee invitations to the RIVIO and Suralink portal. The initial designee is Mike Barnhart, Finance Manager.

The County acknowledges that the use of username and password is an adequate form of security. The County is solely responsible for (1) authorizing, monitoring, controlling access to, and maintaining the strict confidentiality of each employee's username and password; (2) not allowing another person to use an employee's username or password; (3) any charges or damages that may be incurred as a result of the County's neglect to maintain the strict confidentiality of an employee's username and password; and (4) promptly informing SingerLewak LLP in writing of any need to deactivate a user account due to security concerns or otherwise. SingerLewak LLP is not liable for any harm related to the misuse or theft of usernames or passwords, disclosure of usernames or passwords, or the County's authorization to allow another person or County to access and use the portal using an employee's username or password. The County shall immediately notify SingerLewak LLP of any unauthorized use of an employee's username or password and any breach of confidentiality. Until SingerLewak LLP receives this notification from the County, the County will be held liable for any harm ensuing from the use of an employee's username on the RIVIO and Suralink portal.

The County agrees to notify SingerLewak LLP via email in writing when an individual log-on account is to be terminated. SingerLewak LLP will make every effort to confirm and terminate access within 10 business days. However, the County cannot be assured that access has been terminated until the County receives an email confirmation of termination.

You agree that SingerLewak LLP has no responsibility for the activities of the RIVIO and Suralink Professional Document Exchange System and agree to indemnify and hold SingerLewak LLP harmless with respect to any and all claims arising from or related to the operation of RIVIO and Suralink Professional Document Exchange System.

Parties' Understandings Concerning Situation Around COVID-19

SingerLewak LLP and the County acknowledge that, at the time of the execution of this arrangement letter, federal, state and local governments, both domestic and foreign, have restricted travel and/or the movement of their citizens due to the ongoing and evolving situation around COVID-19. In addition, like many organizations and companies in the United States and around the globe, SingerLewak LLP has restricted its employees from travel and onsite work, whether at a client facility or SingerLewak LLP facility, to protect the health of both SingerLewak LLP's and its clients' employees. Accordingly, to the extent that any of the services described in this arrangement letter requires or relies on SingerLewak LLP or the County personnel to travel and/or perform work onsite, either at the County's or SingerLewak LLP's facilities, including, but not limited to, maintaining business operations and/or IT infrastructure, SingerLewak and the County acknowledge and agree that the performance of such work may be delayed, significantly or indefinitely, and thus certain services described herein may need to be rescheduled and/or suspended at either SingerLewak LLP's or the County's sole discretion. SingerLewak LLP and the County agree to provide the other with prompt written notice (email will be sufficient) in the event any of the services described herein will need to be rescheduled and/or suspended. SingerLewak LLP and the County also acknowledge and agree that any delays or workarounds due to the situation surrounding COVID-19 may increase the cost of the services described herein. SingerLewak LLP will obtain the County's prior written approval (email will be sufficient) for any increase in the cost of SingerLewak LLP services that may result from the situation surrounding COVID-19.

Reporting

We will issue a written report upon completion of our audit of the County's financial statements. Our report will be addressed to the Board of Commissioners of the County. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Upon issuance of our written report, we will upload the financial statements and our report to the RIVIO Clearinghouse. It is the responsibility of management to verify and validate the written report submitted through the RIVIO Clearinghouse, to designate third-party recipients, and to authorize release of the written report and related financial statements to the designated third-party recipients.

In addition to our report on the County's financial statements, we will also issue the following types of reports:

1. Reports on internal control related to the financial statements and major programs. These reports will describe the scope of testing of internal control and the results of our tests of internal control;
2. Reports on compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any noncompliance that could have a material effect on the financial statements and any noncompliance that could have a material effect, as defined by Subpart F of Title 2 U.S. CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, on each major program;
3. An accompanying schedule of findings and questioned costs; and
4. A report on the County's compliance with the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

Management acknowledges its responsibility for the timely and accurate completion of the Data Collection Form and the filing of the single audit reporting package with the Federal Audit Clearinghouse.

This letter constitutes the complete and exclusive statement of agreement between SingerLewak LLP and the County, superseding all proposals, oral or written, and all other communications with respect to the terms of the engagement between the parties.

Electronic Signatures and Counterparts

Each party hereto agrees that any electronic signature of a party to this agreement or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid, and have the same force and effect, as a manual signature. Any such electronically signed document shall be deemed (i) to be "written" or "in writing," (ii) to have been signed and (iii) to constitute a record established and maintained in the ordinary course of business and an original written record when printed from electronic files. Each party hereto also agrees that electronic delivery of a signature to any such document (via email or otherwise) shall be as effective as manual delivery of a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, (i) a scanned copy (as a "pdf" (portable document format) or other replicating image) of a manual ink signature, (ii) an electronic copy of a traditional signature affixed to a document, (iii) a signature incorporated into a document utilizing touchscreen capabilities or (iv) a digital signature. This agreement may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement. Paper copies or "printouts," of such documents if introduced as evidence in any judicial, arbitral, mediation or administrative proceeding, will be admissible as between the parties to the same extent and under the same conditions as other original business records created and maintained in documentary form. Neither party shall contest the admissibility of true and accurate copies of electronically signed documents on the basis of the best evidence rule or as not satisfying the business records exception to the hearsay rule.

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June 25, 2022
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Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements, including our respective responsibilities.

SingerLewak LLP



Brad Bingenheimer, Partner

Confirmed on behalf of Yamhill County:



Lindsay Berschauer,
Chair of Board of Commissioners

7-7-2022

Date

Accepted by Yamhill County
Board of Commissioners on
7-7-2022 by Board Order
22-223