Accuity
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CERTIFIED PUBLIC ACCOUNTANTS

August 3, 2026

Board of Directors
Wasco County Soil and Water Conservation District
2325 River Road, Suite 3
The Dalles, Oregon 97058

We are engaged to audit the modified cash basis financial statements of the governmental activities, each major fund, and the remaining fund information of Wasco County Soil and Water Conservation District for the year ended June 30, 2026. Professional standards require that we provide you with the following information related to our audit. We would also be pleased to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated June 9, 2026, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with the modified cash basis of accounting. Our audit of the financial statements does not relieve you or management of your responsibilities.

We have been engaged to report on individual fund schedules, which accompany the financial statements. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

In connection with our audit of the basic financial statements, we will read the other information, which comprises the management's discussion and analysis, and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Planned Scope, Timing of the Audit, Significant Risks, and Other

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

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Our audit will include obtaining an understanding of the entity and its environment, including the system of internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

1. Organizational Structure: The size of Wasco County Soil and Water Conservation District's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. Due to the limited number of staff, many critical accounting duties have been combined.

2. Preparation of Financial Statements in Accordance with an Other Comprehensive Basis of Accounting: Wasco County Soil and Water Conservation District lacks personnel with the ability to prepare financial statements in accordance with the modified cash basis of accounting (the accounting method selected by the District)

We expect to begin our audit on approximately September 18, 2026 and issue our report no later than December 31, 2026. If, through no fault of Accuity, LLC, necessary information is not made available in a timely manner, the time limitations herein referenced shall be extended as agreed upon by both parties.

Glen Kearns is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the use of the board of directors and management of Wasco County Soil and Water Conservation District and is not intended to be and should not be used by anyone other than these specified parties.

If you have any questions, please contact our office at your convenience.

Very truly yours,

Accuity, LLC

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