



October 15, 2021

Ryan Pasquarella, Partner
Grove, Mueller & Swank, P.C.
475 Cottage Street NE, Suite 200
Salem, Oregon 97301

Dear Mr. Pasquarella:

Enclosed is the quality control review (QCR) of the audit of Mid-Willamette Valley Council of Governments, as of and for the year ended June 30, 2019. The audit was performed by your firm, Grove, Mueller & Swank, P.C. On our behalf, McBride, Lock & Associates, LLC, performed this QCR to determine whether the audit report complied with reporting requirements of the Single Audit Act of 1984, as amended in 1996. The audit report was performed using generally accepted auditing standards published by the American Institute of Certified Public Accountants and generally accepted government auditing standards issued by the U.S. Government Accountability Office.

Please see the enclosed review performed by McBride, Lock & Associates, LLC, for further details on the QCR's scope and methodology.

The QCR identified no deficiencies related to the audit report.

We are sending this letter and the accompanying McBride, Lock & Associates, LLC, QCR report to officials at the other federal agencies with direct expenditures on the Schedule of Expenditures of Federal Awards to inform them of the results of this review.

This letter, as well as the McBride, Lock & Associates, LLC, QCR, will appear on the Office of Inspector General website pursuant to section 8M of the Inspector General Act of 1978, as amended (5 U.S.C. App., § 8M).

We appreciate the cooperation and courtesies your staff extended to McBride, Lock and Associates, LLC, during the QCR. Please direct any inquiries regarding this report to me at (202) 482-2877 or Belinda Riley, Supervisory Auditor, at (404) 730-2067.

Sincerely,

A handwritten signature in black ink, appearing to be "RB" followed by a long horizontal stroke.

Richard Bachman
Assistant Inspector General for Audit and Evaluation

Enclosure

cc: Amber Mathiesen, Finance Director, Mid-Willamette Valley Council of Governments
Barry Berkowitz, Senior Procurement Executive and Director of Acquisition Management,
Department of Commerce
John Geisen, Director, Financial Assistance Policy and Oversight Division, Department of
Commerce
Maiea Sellers, Acting Regional Director, Seattle Regional Office, EDA
Deborah Haynes, Audit Liaison, EDA
MaryAnn Mausser, Audit Liaison, Office of the Secretary

**QUALITY CONTROL REVIEW
OF
GROVE, MUELLER & SWANK, P.C.**

**On the Audit of
Mid-Willamette Valley Council of Governments
for the year ended June 30, 2019**

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

March 1, 2021

Mr. Ryan Pasquarella, Shareholder
Grove, Mueller & Swank, P.C.
475 Cottage Street NE, Suite 200
Salem, Oregon 97301

Subject: Quality Control Review of the Mid-Willamette Valley Council of Governments

Dear Mr. Pasquarella,

We are pleased to submit the report of our Quality Control Review (QCR) of the audit of Mid-Willamette Valley Council of Governments as of and for the year ended June 30, 2019 performed by Grove, Mueller & Swank, P.C. in accordance with generally accepted auditing standards published by the American Institute of Certified Public Accountants and generally accepted government auditing standards issued by the Government Accountability Office.

Scope of Services

The objective of our review was to perform a QCR:

1. To determine whether the financial statement audit work, compliance audit work, and the associated review of internal controls over both financial reporting and compliance were conducted in accordance with applicable standards, including GAGAS and the published guidance of the OIG, the American Institute of Certified Public Accountants standards as well as Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and including its Compliance Supplement.
2. To identify any issues that may require additional attention or any additional audit work by the Independent Public Accountant who performed the audit.

Methodology

We performed our review using the *Guide for Quality Control Reviews of Single Audits* (the “Guide”) issued by the Council of Inspectors General on Integrity and Efficiency (2016 Edition) as adapted to consider the guidance required for the Uniform Guidance. In performing the review we met with the engagement partner and obtained supporting audit workpapers. Prior to initiating efforts, the DOC-OIG provided the audit report to be reviewed and any additional information in its possession about the audit work to be reviewed to the extent that it believed the information may affect the QCR.

Overview of Procedures Performed and Related Findings

We reviewed the audit report issued on Mid-Willamette Valley Council of Governments as of and for the year ended June 30, 2019. We reviewed the audit report, using the Guide, to ensure that it included and met the requirements of Government Auditing Standards and the standards for financial audits issued by the AICPA. We reviewed the audit workpapers using the Guide and the evidence documented in the audit workpapers. In each area, we evaluated whether or not the testing performed, results documented, financial statements presented, and findings reported were consistent with and supported the independent accountants report identified in the first paragraph of this report.

Results

Based upon our review, the overall rating assigned to the auditor’s work is Pass.

This report is intended solely for the Department of Commerce Office of Inspector General.

Very truly yours,

A handwritten signature in blue ink that reads "McBride, Lock & Associates, LLC". The signature is written in a cursive, flowing style.

McBride, Lock & Associates, LLC