

**Columbia County Levy Audit Follow-up  
 Status of Work Completed  
 February 2022**

NOTE: Refer to our original levy audit issued in October 2021 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	<b>Certification of levies to assessor</b>	Although the Board of County Commissioners did certify the levy requests to the Assessor, the certification from the county legislative authority does not include the levy amounts for the local school district levies.	Pending Completion	Yes.  To determine if the Assessor has met the requirement, the Department expects the Assessor to provide: <ul style="list-style-type: none"> <li>The 2022 certification from the county legislative authority that includes the levy amounts for the local school district levies.</li> </ul>
2	<b>Certifications of assessed values to taxing districts</b>	The assessor provided the 2021 Preliminary Totals Report dated November 10, 2021. Some of the districts had utility values reported and some did not. By comparing Preliminary Totals Report and the Tax Roll Certification, the total values do include the utility values.	Completed	No.
3	<b>Tax roll certification</b>	The tax roll was completed with a receipt from the treasurer and auditor before the deadline of January 18, 2022.	Completed	No.