June 22, 2011

Deborah K. Taylor, CIA, CGAP
County Auditor
Jackson County
10 S Oakdale
Room 306
Medford, OR 97501

Dear Ms. Taylor:

We have completed a peer review of the Jackson County Internal Audit Office for the period June 28, 2008 to June 17, 2011. In conducting our review, we followed the standards and guidelines contained in the Peer Review Guide published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests in order to determine if your internal quality control system operated to provide reasonable assurance of compliance with Government Auditing Standards issued by the Comptroller General of the United States. Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

Based on the results of our review, it is our opinion that the Jackson County Internal Audit Office internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with Government Auditing Standards for audits during the period June 28, 2008 to June 17, 2011.

We have prepared a separate letter recognizing areas in which we believe your office excels.

Denny L. Nester, MBA CPA CIA CFE CGAP
City of Colorado Springs, Colorado

Lori Stripling, CPA CIA CGAP
Pinal County, Arizona