



National Association of Local Government Auditors

June 9, 2005

Debbie Taylor
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Internal Audit Program
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We have completed a peer review of the Jackson County Internal Audit Program for audits conducted for the period June 1, 2002 through May 31, 2005. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published in May, 2004, by the National Association of Local Government Auditors (N.A.L.G.A.).

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 Program internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for the performance and financial related audits completed during the period under review.

It is our opinion that the Jackson County Internal Audit Program was in compliance with government auditing standards during the period of June 1, 2002 through May 31, 2005. We have prepared a separate letter to management that offers suggestions for further strengthening your internal quality controls.

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