



Association of Local Government Auditors

June 25, 2008

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


Dear Ms. Taylor:

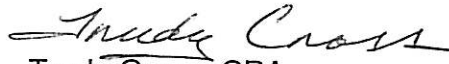
We have completed a peer review of the Jackson County Internal Audit Program for the period June 1, 2005, to May 31, 2008. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published in May, 2004, by the Association of Local Government Auditors (ALGA).

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 Program's 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 1, 2005, to May 31, 2008.

We have prepared a separate letter offering suggestions to further strengthen your internal quality control system.


Mark Petterson, CPA, CISA
Arizona Board of Regents


Trudy Cross, CPA
City of Reno