



Association of Local Government Auditors

August 1, 2014

Mr. Eric Spivak
County Auditor, Jackson County
10 South Oakdale, Room 214
Medford, Oregon 97501

Dear Mr. Spivak:

We have completed a peer review of the Jackson County Internal Audit Office for the period June 18, 2011 – June 30, 2014. 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 whether 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. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit and non-audit service engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, management, and members of the Audit Committee to assess their understanding of, and compliance with, relevant quality control policies and procedures.

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'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 18, 2011 – June 30, 2014.

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

Brian Estes
King County Auditor's Office
(retired)

Bernie Block
City & County of
Broomfield,
Colorado