



## **Association of Local Government Auditors**

July 20, 2021

Eric Spivak, Jackson County Auditor  
10 S. Oakdale, Room 214  
Medford, OR  
97501

Dear Eric Spivak,

We have completed a peer review of the Jackson County Auditor's Office for the period July 1, 2017 to June 30, 2020. In accordance with generally accepted government auditing standards peer review requirements, 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 was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit 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. Organizations can receive a rating of pass, pass with deficiencies, or fail. Jackson County Auditor's Office has received a rating of pass.

Further, based on the results of our review, it is our opinion that the Jackson County Auditor's Office's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for audits and reviews of financial statements during the July 1, 2017 to June 30, 2020.

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

Kymber Waltmunson, CIA, GGAP,  
MA, MPA  
King County Auditor's Office  
Seattle, WA

Angela Darragh, CPA, CISA, CFE,  
CHC, MBA  
Clark County Auditor's Office  
Las Vegas, NV