

June 27, 2005

Mr. Bill Campbell
Orange County Board of Supervisors
Chair County of Orange
County of Orange
10 Civic Center Plaza
Santa Ana, CA 92701

Dear Mr. Campbell:

We are pleased to inform you that County of Orange, Internal Audit Department has been selected to receive The Institute of Internal Auditors' Recognition of Commitment (ROC) Award.

This prestigious award recognizes internal auditing departments that demonstrate an ongoing commitment to improving the quality of internal auditing in the areas of professional excellence, quality of service, and professional outreach. The ROC Award was established in 1999 as a semiannual recognition program. County of Orange, Internal Audit Department is one of only twelve internal auditing departments in the world receiving the award in the first half of 2005 and one of 144 since the inception of the award.

Award winners will receive an award plaque and formal recognition at an IIA Affiliate meeting in the near future, as well as publicity in several publications and special recognition at The IIA's major conferences throughout the next year.

Please accept our sincere congratulations on this accomplishment.

Sincerely,



Brian E. Kruk, CIA, CISA, CCSA, CGAP
Director
Quality Audit Services