



STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

DATE: September 13, 2007

TO: Senator Robert Blendu, Chair
Members, Joint Legislative Audit Committee

THROUGH: Debbie Davenport, Auditor General

FROM: Kim Hildebrand, Manager, Performance Audit Division

SUBJECT: Assignment of Sunrise Reports to Committees of Reference

Background

Laws 1985, Chapter 352, established the sunrise review process. This law provides a mechanism for health professions to request that the State regulate a currently unregulated profession or to request a regulated profession's expansion of the scope of practice.

To initiate the process, an applicant group must submit a written report to JLAC by September 1, responding to the statutorily prescribed sunrise factors in A.R.S. §§32-3105 or 32-3106. JLAC then assigns the report to a Committee of Reference (COR) for review. The COR is required to study the sunrise report and deliver its recommendations to JLAC, the Governor, the President of the Senate, the Speaker of the House of Representatives, and the applicant group by December 1 of the same year the sunrise request is submitted to JLAC.

Action Required

Four sunrise reports have been received. Per A.R.S. §32-3104, JLAC needs to assign each of these to a COR:

1. Behavioral Health Coalition of Southern Arizona – Expand licensure of behavioral health professionals or licensed psychologists to include board certified behavior analysts.
2. Arizona Dental Association – Expand scope of practice by creating a new position titled Community Dental Health Coordinator who would be able to

perform new duties and specified procedures that currently only a licensed dentist can perform.

3. Arizona Alliance of Non-Physician Surgical Assistants – Propose regulating the profession.
4. Radiology Practitioner Assistants/Registered Radiology Assistants – Propose regulating the profession.

The President of the Senate and the Speaker of the House recommend these be assigned to the Health COR.



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DATE: September 13, 2007

TO: Senator Robert Blendu, Chair
Members, Joint Legislative Audit Committee

THROUGH: Debbie Davenport, Auditor General

FROM: Kim Hildebrand, Manager, Performance Audit Division

SUBJECT: Assignment of one sunset audit

Background

JLAC selects which agencies are subject to sunset review by the Auditor General and which agencies are subject to sunset review by the Committees of Reference (COR). JLAC previously approved the audit schedule for 2009 and assigned the audits on that schedule to either the Auditor General's Office or to a COR. However, the Board of Psychologist Examiners still requires JLAC assignment to the 2009 audit schedule. This agency was inadvertently omitted from the 2009 audit schedule that was presented to JLAC at their October 5, 2006 meeting.

We propose this agency be assigned to a COR for review because the Auditor General's Office does not have the resources to incorporate this audit into our 2009 workload.

Action Required

Per statute, JLAC is required to determine whether this agency will be audited by the Auditor General's Office or by a COR.



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DATE: September 13, 2007

TO: Senator Robert Blendu, Chair
Members, Joint Legislative Audit Committee

THROUGH: Debbie Davenport, Auditor General

FROM: Kim Hildebrand, Manager, Performance Audit Division

SUBJECT: Committee of Reference Assignments for 2008 Sunset Cycle and
2008 Non-Sunset Audits

Background

JLAC is statutorily required to assign agencies subject to a sunset review to a Committee of Reference (COR), regardless of whether the Auditor General's Office or a COR will conduct the sunset audit. JLAC is also responsible for assigning non-sunset audits to a COR. Agencies are generally assigned to a COR whose standing committee would most likely be responsible for hearing any legislation affecting that particular agency and that has knowledge or expertise in that particular subject area.

Attached is a list of the President's and Speaker's recommendations for the 2008 sunset audits (i.e., those audits due October 1, 2008, for agencies terminating July 1, 2009), as well as the 2008 non-sunset audits. The list also identifies whether the audit is being conducted by the Auditor General's Office or the COR, based on the audit schedule that JLAC previously approved. The CORs are responsible for holding at least one public hearing to discuss the audit and receive testimony from agency officials and the public. These hearings should be held by December 1, 2008.

Action Required

JLAC may either approve the CORs as recommended or assign new CORs.

2008 PERFORMANCE AUDITS¹
PRESIDENT AND SPEAKER RECOMMENDATIONS
FOR COMMITTEE OF REFERENCE (COR) ASSIGNMENTS

Statutory Reference	Agency and Programs Selected for Review	COR Recommendations	Responsible for Conducting Audit
A.R.S. §41-3009.01	Podiatry Board	Senate: HEALTH House: HEALTH	OAG
A.R.S. §41-3009.02	Biomedical Research Commission	Senate: HEALTH House: HEALTH	OAG
A.R.S. §41-3009.03	Vehicle Emissions Inspection Program	Senate: NRRA House: ENV	OAG
A.R.S. §41-3009.04	Governor's Council on Developmental Disabilities	Senate: PSHS House: H.S.	COR
A.R.S. §41-3009.05	Department of Environmental Quality	Senate: NRRA House: ENV	COR
A.R.S. §41-1279.03	School District Audits	Senate: ED K-12 House: K-12 ED	OAG
A.R.S. §41-1966	DES Child Protective Services	Senate: PSHS House: H.S.	OAG
A.R.S. §41-2958	Universities	Senate: HIGHER ED House: HIGHER ED	OAG
A.R.S. §40-202 A.R.S. §30-806	Electric Utility Deregulation	Senate: CED House: WATER & AG	OAG

¹ This listing is for those audits that are conducted under authority of the sunset law, specific legislation, or JLAC direction and are due in 2008. JLAC procedures require all audits to have a hearing. JLAC approves which COR (or its successor committee) will receive the assignment in order to conduct the hearing or may assign audits to JLAC for a hearing.



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THROUGH: Debbie Davenport, Auditor General

FROM: Kim Hildebrand, Manager, Performance Audit Division

SUBJECT: Committee of Reference Assignments for 2009 Sunset Cycle and
2009 Non-Sunset Audits

Background

JLAC is statutorily required to assign agencies subject to a sunset review to a Committee of Reference (COR), regardless of whether the Auditor General's Office or a COR will conduct the sunset audit. JLAC is also responsible for assigning non-sunset audits to a COR. Agencies are generally assigned to a COR whose standing committee would most likely be responsible for hearing any legislation affecting that particular agency and that has knowledge or expertise in that particular subject area.

Attached is a list of the President's and Speaker's recommendations for the 2009 sunset audits (i.e., those audits due October 1, 2009, for agencies terminating July 1, 2010), as well as the 2009 non-sunset audits. The list also identifies whether the audit is being conducted by the Auditor General's Office or the COR, based on the audit schedule JLAC previously approved. The CORs are responsible for holding at least one public hearing to discuss the audit and receive testimony from agency officials and the public. These hearings should be held by December 1, 2009.

Action Required

JLAC may either approve the CORs as recommended or assign new CORs.

2009 PERFORMANCE AUDITS¹
PRESIDENT AND SPEAKER RECOMMENDATIONS
FOR COMMITTEE OF REFERENCE (COR) ASSIGNMENTS

Statutory Reference	Agency and Programs Selected for Review	COR Recommendations	Responsible for Conducting Audit
A.R.S. §41-3010.01	State Compensation Fund	Senate: CED House: COM	OAG
A.R.S. §41-3010.02	State Board of Psychologist Examiners	Senate: HEALTH House: HEALTH	2
A.R.S. §41-3010.03	Advisory Council on Aging	Senate: HEALTH House: H.S.	COR
A.R.S. §41-3010.04	Arizona State Library, Archives and Public Records; Board of Library Examiners	Senate: GOV House: GOV	COR
A.R.S. §41-3010.05	State Board on Geographic and Historic Names	Senate: GOV House: NRPS	COR
A.R.S. §41-3010.06	Commission for the Deaf and the Hard of Hearing	Senate: HEALTH House: H.S.	COR
A.R.S. §41-3010.07	Board of Athletic Training	Senate: CED House: GOV	COR
A.R.S. §41-3010.08	Arizona Neighborhood Preservation and Investment Commission	Senate: GOV House: CMMA	COR

¹ This listing is for those audits that are conducted under authority of the sunset law, specific legislation, or JLAC direction and are due in 2009. JLAC procedures require all audits to have a hearing. JLAC approves which COR (or its successor committee) will receive the assignment in order to conduct the hearing or may assign audits to JLAC for a hearing.

² The entity responsible for conducting the audit had not been determined at the time this document was prepared. JLAC will make this determination under agenda item #2 at their September 20, 2007 meeting.

Statutory Reference	Agency and Programs Selected for Review	COR Recommendations	Responsible for Conducting Audit
A.R.S. §41-3010.09	State-County Fiscal Committee	Senate: FIN House: APPROP	COR
A.R.S. §41-3010.10	Department of Water Resources	Senate: NRRA House: WATER & AG	OAG
A.R.S. §41-3010.11	Arizona Commission on Uniform State Laws	Senate: JUD House: JUD	COR
A.R.S. §41-3010.12	Department of Juvenile Corrections	Senate: PSHS House: PIR	OAG
A.R.S. §41-3010.13	State Board of Investment	Senate: FIN House: PIR	OAG
A.R.S. §41-3010.14	Joint Legislative Budget Committee	Senate: APPROP House: APPROP	COR
A.R.S. §41-3010.15	Legislative Council; Ombudsman for Private Property Rights	Senate: GOV House: GOV	COR
A.R.S. §41-3010.16	Arizona Department of Gaming	Senate: JUD House: WATER & AG	OAG
A.R.S. §41-3010.17	Department of Insurance	Senate: FIIR House: FII	COR
A.R.S. §41-3010.18	Department of Liquor Licenses and Control	Senate: CED House: COM	OAG

Statutory Reference	Agency and Programs Selected for Review	COR Recommendations	Responsible for Conducting Audit
A.R.S. §41-3010.19	Department of Health Services	Senate: HEALTH House: HEALTH	OAG
A.R.S. §41-3010.20	Residential Utility Consumer Office	Senate: CED House: WATER & AG	COR
A.R.S. §41-3010.21	State Auditor General	Senate: GOV House: GOV	COR
A.R.S. §41-3010.22	Office of Ombudsman-Citizens Aide	Senate: GOV House: GOV	COR
A.R.S. §41-3010.23	Motor Vehicle Division	Senate: TRANS House: TRANS	OAG
A.R.S. §41-1279.03	School District Audits	Senate: ED K-12 House: K-12 ED	OAG
A.R.S. §41-1966	DES Child Protective Services	Senate: PSHS House: H.S.	OAG
A.R.S. §5-812	Sports and Tourism Authority	Senate: CED House: COM	OAG
A.R.S. §41-1279.03	Gila County Transportation Excise Tax	Senate: TRANS House: TRANS	OAG



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DATE: September 13, 2007

TO: Senator Robert Blendu, Chair
Members, Joint Legislative Audit Committee

THRU: Debbie Davenport, Auditor General

FROM: Kim Hildebrand, Manager, Performance Audit Division

SUBJECT: Reassignment of Committee of Reference for Board of Fingerprinting

Background

JLAC is statutorily required to assign agencies subject to a Sunset review to a Committee of Reference (COR), regardless of whether the Auditor General's Office or a COR will conduct the sunset audit. JLAC is also responsible for assigning non-Sunset audits and evaluations to a COR. Agencies are generally assigned to a COR whose standing committee would most likely be responsible for hearing any legislation affecting that particular agency and that has knowledge or expertise in that particular subject area.

At its October 5, 2006, meeting, JLAC assigned the Board of Fingerprinting to the Government COR in the Senate and the Judiciary COR in the House. However, the President of the Senate has requested that the Board of Fingerprinting be reassigned to the Public Safety and Human Services COR in the Senate and the Speaker of the House has requested that it be reassigned to the Natural Resources and Public Safety Committee in the House.

The Board of Fingerprinting sunset audit was completed by our Office in June 2007. The COR is responsible for holding at least one public hearing to discuss the sunset audit and receive testimony from agency officials and the public. This hearing should be held by December 1.

Action Required

JLAC may either approve or deny the reassignment of the Board of Fingerprinting COR.



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DEPUTY AUDITOR GENERAL

DATE: September 13, 2007

TO: Senator Robert Blendu, Chair
Members, Joint Legislative Audit Committee

THROUGH: Debbie Davenport, Auditor General

FROM: Sharron Walker, Director, Division of School Audits

SUBJECT: 2008 School District Audit Schedule

Background

A.R.S. §41-1279.03 requires the Office of the Auditor General to conduct performance audits of randomly selected school districts and to monitor school districts to determine the percentage of every dollar spent in the classroom.

The statute requires the Auditor General to determine, through random selection, the districts to be audited each year, subject to review by the Joint Legislative Audit Committee. **Attachment 1** lists the school districts randomly selected for the 2008 performance audit schedule and the current status of the 2007 audit schedule.

The school district performance audits review the districts' operations, such as administration, plant operations, and student transportation, and make recommendations to improve the percentage of dollars spent in the classroom. Beginning with the 2007 schedule, these audits also review compliance with English Language Learner requirements.¹

ELL-Related Audit Schedule

To comply with the statutory requirement to conduct a financial audit of the districts monitored by ADE for ELL compliance, this year's audit schedule will also include the monitored districts that have approved Structured English Immersion and/or Compensatory Instruction Fund budgets.² **Attachment 2** lists the districts that ADE has selected for monitoring.

¹ Laws 2006, Chapter 4, Section 7; ARS § 41-1279.03 (9).

² Laws 2006, Chapter 4, Section 4; ARS § 15-756.12.

In preparation for the statutory requirement to conduct a biennial evaluation of the state's ELL program, this year's schedule also includes providing a baseline report on currently available ELL-related data and programs.³

Other School District Audits and Reports

This year's schedule also includes the Technology Assisted Project Based Instruction (TAPBI) program performance audit, which is due by November 1, 2007.⁴

By statute, the Office of the Auditor General is also required to monitor the percentage of every dollar spent in the classroom.⁵ The annual *Dollars Spent in the Classroom* report will be issued in March 2008. This study determines the percentage spent in the classroom for the State and for each district. It also reports on districts' uses of Proposition 301 monies.

Action Required

None. Per statute, JLAC is to review the school districts randomly selected for performance audit, but is not required to approve them. The 2008 schedule and the additional information on other scheduled reports are presented for committee information only.

³ Laws 2006, Chapter 4, Section 4; ARS § 15-756.12.

⁴ Laws 2005, Chapter 323, Section 2.

⁵ ARS § 41-1279.03(9).

ATTACHMENT 1

2007 School District Performance Audit Schedule

School District	County	2005 Classroom Dollars Percentage¹	Size²	Release Date
Union Elementary	Maricopa	49.6%	Small	August 10, 2007
Chandler Unified	Maricopa	63.7%	Very Large	August 22, 2007
Tolleson Union High	Maricopa	59.9%	Large	November 2007
St. Johns Unified	Apache	55.2%	Medium	November 2007
Somerton Elementary	Yuma	50.7%	Medium	December 2007
Flagstaff Unified	Coconino	57.9%	Large	December 2007

¹ The state average for fiscal year 2005 was 58.4%.

² Size is based on fiscal year 2005 Average Daily Membership (ADM) and the following:

Very Large – 20,000 or more students

Medium – 600 to 4,999

Large – 5,000 to 19,999

Small – Fewer than 600

2008 School District Performance Audit Schedule

School District	County	2006 Classroom Dollars Percentage³	Size⁴
Ash Fork Unified	Yavapai	47.0%	Small
Apache Junction Unified	Maricopa	54.5%	Large
Lake Havasu Unified	Mohave	61.8%	Large
Miami Unified	Gila	55.1%	Medium
Toltec Elementary	Pinal	64.6%	Medium
Washington Elementary	Maricopa	62.0%	Very Large

³ The state average for fiscal year 2006 was 58.3%.

⁴ Size is based on fiscal year 2006 ADM using the categories described in note 2.

ATTACHMENT 2

2008 ELL Financial Audit Schedule*

* Auditor General's responsibility under ARS 15-756.12 is to conduct financial audits of any school districts that ADE has selected for monitoring under ARS 15-756.08. These audits are to include a review of the Structured English Immersion and Compensatory Instruction budgets.

Districts with 2008 Compensatory Instruction Fund budget requests:

Agua Fria Union High
Glendale Union High
Kayenta Unified
Litchfield Elementary
Littleton Elementary
Murphy Elementary
Osborn Elementary
Queen Creek Unified
Roosevelt Elementary
Scottsdale Unified
Sierra Vista Unified
Tolleson Union High
Wilson Elementary
Window Rock Unified

Districts not submitting 2008 Compensatory Instruction Fund budget requests:

Continental Elementary
Elfrida Elementary
Flowing Wells Unified
Fort Huachuca Accommodation
Ganado Unified
Holbrook Unified
Kyrene Elementary
Pinon Unified
Red Rock Elementary
Sahuarita Unified
Tolleson Elementary
Whiteriver Unified



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DEPUTY AUDITOR GENERAL

DATE: September 13, 2007

TO: Senator Robert Blendu, Chair
Members, Joint Legislative Audit Committee

THROUGH: Debbie Davenport, Auditor General

FROM: Teresa Finley, Manager, Financial Audit Division

SUBJECT: Cost Reimbursement Audits and Financial Audit Schedule

Background

The Financial Audit Division conducts annual financial and compliance audits of all state agencies, counties, community college districts, and universities to meet the requirements of the federal Single Audit Act. In addition, the division conducts special research projects, special financial audits, reviews, and investigations at the Legislature's request.

Under the provisions of Arizona Revised Statutes §41-1279.03C, the division can charge a fee to the auditee for performing federally mandated work with the Committee's approval. The auditee will ultimately recover the costs of the federal audit work performed from the federal grantor(s). The audits that include federally mandated work are listed on the attached Financial Audit Division schedule titled, "Audits Including a Portion of Services To Be Performed on a Cost Reimbursement Basis". See action required below.

For a complete list of the Financial Audit Division's audit schedule, see the attachment titled "Fiscal Year 2008 Audit Schedule". This schedule has been included as a courtesy and does not require any action to be taken.

Action Required

Committee consideration and approval to perform federally mandated work on a cost reimbursement basis for certain political subdivisions of the State, under the provisions of Arizona Revised Statutes §41-1279.03C.

**OFFICE OF THE AUDITOR GENERAL
FINANCIAL AUDIT DIVISION
Audits Including a Portion of Services To Be
Performed on a Cost Reimbursement Basis
Fiscal Year 2008**

The Financial Audit Division will conduct single audits of the State of Arizona and the following political subdivisions. The federal compliance work performed during these engagements is required by the Single Audit Act, and the related audit costs can be charged to the federal programs.

Apache County
Cochise County
Coconino County
Gila County
Graham County
Greenlee County
La Paz County
Maricopa County
Mohave County
Navajo County
Pima County
Pinal County
Santa Cruz County
Yavapai County
Yuma County

Cochise County Community College District
Coconino County Community College District
Gila County Community College District
Graham County Community College District
Maricopa County Community College District
Mohave County Community College District
Navajo County Community College District
Pinal County Community College District
Yavapai County Community College District
Yuma/La Paz Counties Community College District

**OFFICE OF THE AUDITOR GENERAL
FINANCIAL AUDIT DIVISION
Fiscal Year 2008 Audit Schedule**

The Financial Audit Division's fiscal year 2008 audit schedule is presented below. All counties, community colleges, and state agencies, including the three state universities, will be audited in accordance with the Single Audit Act, as amended.

Arizona Statewide Audit

Detailed testing of records is performed at the larger state agencies on an annual basis. Limited testing of procedures is performed at the remaining agencies on a rotating basis.

In addition to the annual statewide financial statements issued by the Arizona Department of Administration, separate financial reports are issued by the following state agencies and audited by the Financial Audit Division on an annual basis.

Arizona Correctional Industries	Arizona State University
Department of Economic Security – ALTCS	Northern Arizona University
Office of the State Treasurer (agency funds only)	University of Arizona

County Financial and Compliance Audits **College Financial and Compliance Audits**

Apache County
Cochise County
Coconino County
Gila County
Graham County
Greenlee County
La Paz County
Maricopa County
Mohave County
Navajo County
Pima County
Pinal County
Santa Cruz County
Yavapai County
Yuma County

Cochise County Community College District
Coconino County Community College District
Gila County Community College District
Graham County Community College District
Maricopa County Community College District
Mohave County Community College District
Navajo County Community College District
Pima County Community College District
Pinal County Community College District
Yavapai County Community College District
Yuma/La Paz Counties Community College District

Other Audits/Special Reviews

School Facilities Board Compliance Review
Indian Community Colleges Capital Funding Audit
Federal Land Payments
Attorney General Colorado River Land Claims Revolving Fund
Criminal Justice Commission – Drug and Gang Enforcement Account
State Aid to Community College Districts (Full-Time Student Equivalent)
Procedural Reviews of five to ten state agencies
Department of Health Services—BHS Attestation
Enterprise Procurement Services—Compliance Review



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DATE: September 13, 2007

TO: Senator Robert Blendu, Chair
Members, Joint Legislative Audit Committee

THROUGH: Debbie Davenport, Auditor General

FROM: Kim Hildebrand, Manager, Performance Audit Division

SUBJECT: Expediting performance audit of Arizona Sports and Tourism
Authority

Background

A.R.S. §5-812 requires an audit of the Arizona Sports and Tourism Authority (AZSTA) no later than 2004 and every 5 years thereafter. The Auditor General's Office last audited the AZSTA in March 2004. At JLAC's October 5, 2006 meeting, the AZSTA was assigned to our 2009 audit schedule and must be completed by March 2009.

On July 19, 2007, the AZSTA requested that the AZSTA audit be expedited. A copy of this request is attached. To accommodate this request, JLAC would need to remove the sunset reviews of the Biomedical Research Commission and the Podiatry Board from our schedule and reassign these to a Committee of Reference. This would free up the resources needed to expedite this audit and allow for an issuance date of September 2008.



AZSTA
ARIZONA SPORTS &
TOURISM AUTHORITY

"Owner & Operator of Cardinals Stadium"

1 Cardinals Drive • Glendale, AZ 85305
Phone: 623-433-7500 • Fax 623-433-7510
www.az-sta.com

July 19, 2007

VIA FACSIMILE & U.S. MAIL

The Honorable Robert Blendu
Chair, Joint Legislative Audit Committee
1700 West Washington Street
Phoenix, AZ 85007

The Honorable John Nelson
Vice Chair, Joint Legislative Audit Committee
1700 West Washington Street
Phoenix, AZ 85007

Re: Arizona Sports and Tourism Authority

Dear Chairman Blendu and Vice Chairman Nelson:

At our July 10th board meeting, I asked the board to support my June 27th letter request for an expedited scheduling of the next scheduled performance audit of the Legislative Auditor General, as required by A.R.S. 5-812. I am pleased to report that the board unanimously agreed to support this request.

As you know, the Auditor General is the appropriate entity to conduct this review and perform an independent audit. While some have suggested that a simultaneous audit by the Arizona Department of Administration is also warranted, the majority of the Board is concerned that this audit be conducted by the entity specifically authorized by the statutes that provide for the AZSTA. Inasmuch as AZSTA is not a state agency, but a municipal corporation, I believe it is prudent that we abide by the statute and assign this responsibility to that entity that has the specific expertise to conduct a thorough and independent audit. Since the appropriate entity appears to be the Auditor General, it is important that we not deviate from that protocol and, thereby, raise questions or concerns regarding the selection of the auditor.

On behalf of the AZSTA Board of Directors and staff, we appreciate your attention to this matter and look forward to cooperating with Debbie Davenport and her staff in completing their work.

Respectfully,

Debbie Johnson
Chairman, AZSTA

"Your Arizona Sports & Tourism Authority – Delivering on the Promise!"



cc: The Honorable Carolyn Allen
The Honorable Pamela Gorman
The Honorable Richard Miranda
The Honorable Rebecca Rios
The Honorable Tim Bee
The Honorable Tom Boone
The Honorable Jack Brown
The Honorable Peter Rios
The Honorable Steve Yarbrough
The Honorable Jim Weiers
Debra K. Davenport, CPA, CGFM, CFE, Auditor General
Herman L. Orcutt
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Gerard Walker
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John D. Benton
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Rod C. Williams
Bradley E. Wright
Ted Ferris