



**STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL**

DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

June 20, 2003

The Honorable Charles E. Jones, Chief Justice
Arizona Supreme Court
1501 West Washington Street
Phoenix, AZ 85007

The Honorable Philip G. Espinosa, Chief Judge
Arizona Court of Appeals—Division Two
400 West Congress, Suite 200
Tucson, AZ 85701

Subject: Procedural Review Letter

Dear Mr. Espinosa:

We have performed a procedural review of the Court's internal controls in effect as of March 31, 2003. Our review consisted primarily of inquiries, observations, and selected tests of internal control policies and procedures, accounting records, and related documents. The review was more limited than would be necessary to give an opinion on internal controls. Accordingly, we do not express an opinion on internal controls or ensure that all deficiencies in internal controls are disclosed.

Specifically, we reviewed cash receipts, cash disbursements, transfers, payroll, purchasing, revolving accounts, and equipment.

Our review found no significant deficiencies in internal controls that we should report to you. We have communicated isolated or less significant deficiencies directly to your staff.

This letter is intended solely for the information and use of the Court and is not intended to be and should not be used by anyone other than the specified party. However, this letter is a matter of public record, and its distribution is not limited.

Should you have any questions concerning our procedural review, please let us know.

Sincerely,

Debbie Davenport
Auditor General