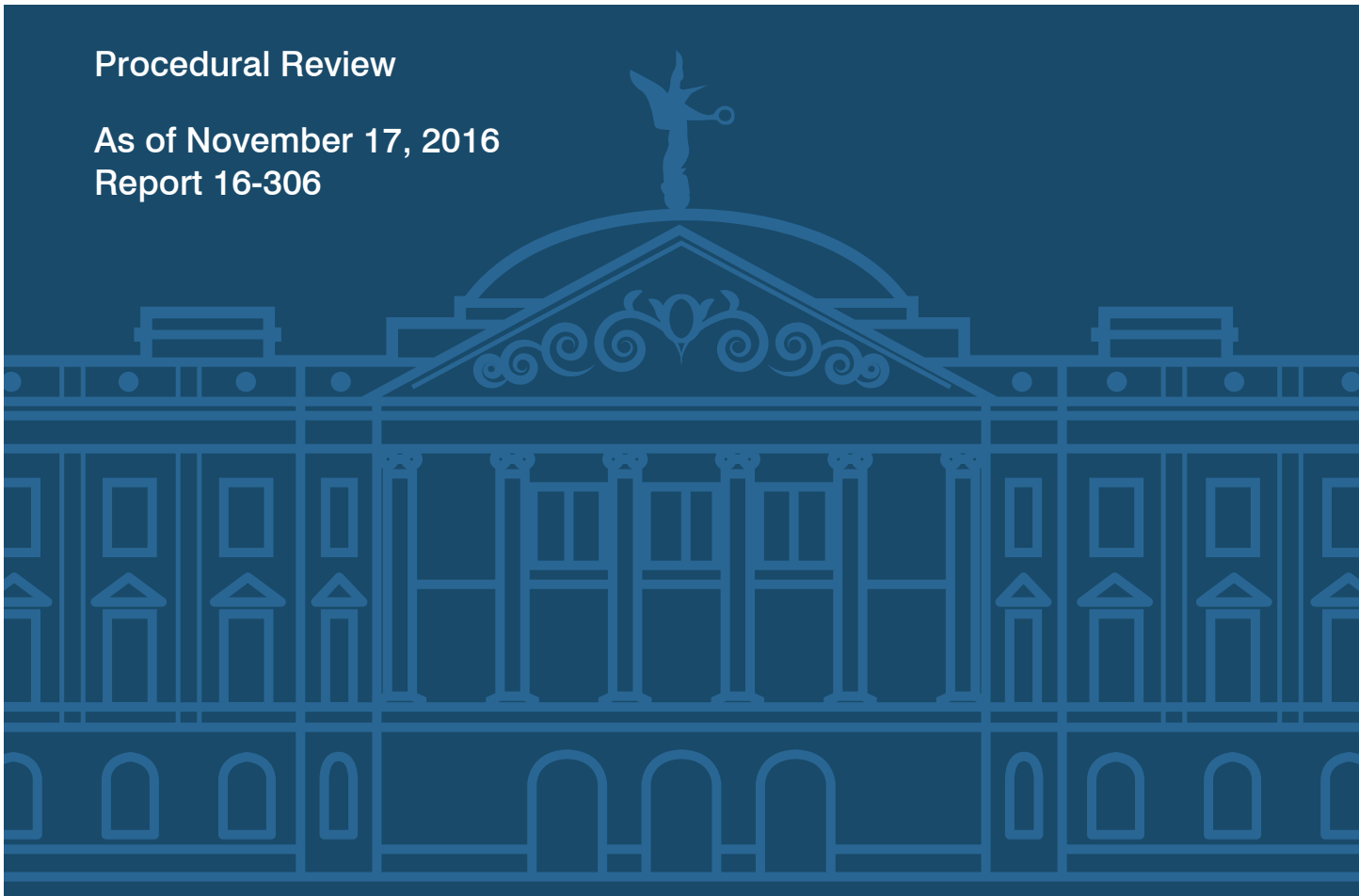


# Arizona State Board of Dental Examiners

Procedural Review

As of November 17, 2016

Report 16-306



A Report to the Arizona Legislature

Debra K. Davenport  
Auditor General





The Auditor General is appointed by the Joint Legislative Audit Committee, a bipartisan committee composed of five senators and five representatives. Her mission is to provide independent and impartial information and specific recommendations to improve the operations of state and local government entities. To this end, she provides financial audits and accounting services to the State and political subdivisions, investigates possible misuse of public monies, and conducts performance audits and special reviews of school districts, state agencies, and the programs they administer.

## The Joint Legislative Audit Committee

Representative **John Allen**, Chair  
Representative **Regina Cobb**  
Representative **Debbie McCune Davis**  
Representative **Rebecca Rios**  
Representative **Kelly Townsend**  
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Senator **Judy Burges**, Vice Chair  
Senator **Nancy Barto**  
Senator **Lupe Contreras**  
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Senator **Lynne Pancrazi**  
Senator **Andy Biggs** (ex officio)

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**DEBRA K. DAVENPORT, CPA**  
AUDITOR GENERAL

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

**MELANIE M. CHESNEY**  
DEPUTY AUDITOR GENERAL

November 21, 2016

Elaine Hugunin, Executive Director  
Arizona State Board of Dental Examiners

We have performed a procedural review of the Arizona State Board of Dental Examiners internal controls in effect as of November 17, 2016. 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 the effectiveness of internal controls or ensure that all deficiencies in internal controls are disclosed.

Specifically, we reviewed cash receipts, cash disbursements, payroll, travel, and compliance with certain Arizona Revised Statutes.

This report is intended solely for the Board's information and use and is not intended to be and should not be used by anyone other than the specified party. However, this report 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,

Jay Zsorey, CPA  
Financial Audit Director

