



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

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

**WILLIAM THOMSON**  
DEPUTY AUDITOR GENERAL

June 27, 2003

Betsey Bayless, Director  
State of Arizona  
Department of Administration  
100 North 15<sup>th</sup> Avenue  
Phoenix, AZ 85007

**Subject: Procedural Review Letter**

Dear Ms. Bayless:

We have performed a procedural review of the Department of Administration's internal controls in effect as of April 21, 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, 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 Department 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

cc: Bill Hernandez, Assistant Director, Management Services Division  
Joe Whitmer, Financial Manager, Management Services Division