



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

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

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

May 12, 2006

Roger Vanderpool, Director
Arizona Department of Public Safety
2102 W. Encanto Blvd., PO Box 6638
Phoenix, AZ 85007-6638

Subject: Management Letter

Dear Mr. Vanderpool:

In planning and conducting our single audit of the State of Arizona for the year ended June 30, 2005, we performed the following as required by *Government Auditing Standards* (GAS) and Office of Management and Budget (OMB) Circular A-133:

- Considered the Department of Public Safety's internal controls over financial reporting,
- Tested its internal controls over major federal programs, and
- Tested its compliance with laws and regulations that could have a direct and material effect on the State's financial statements and major federal programs.

Specifically, we performed tests of cash disbursements, transfers, payroll, and the State Domestic Preparedness Equipment Support Program.

There are no audit findings that are required to be reported by GAS and OMB Circular A-133.

This letter is intended solely for the information of the Department of Public Safety 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 its contents, please let us know.

Sincerely,

Dennis L. Mattheisen, CPA
Financial Audit Director

cc: Kate Gordon, Administrative Supervisor
Phil Case, Comptroller