



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

June 26, 2002

Gary D. Montgomery, Executive Director
Arizona Exposition and State Fair
1826 West McDowell Road
Phoenix, AZ 85007

Subject: Management Letter

Dear Mr. Montgomery:

In planning and conducting our audit of the Arizona Exposition and State Fair for the year ended June 30, 2001, we considered the Agency's internal controls over financial reporting as required by U.S. generally accepted auditing standards and tested compliance with laws and regulations that could have a direct and material effect on the Agency's financial statements.

We noted no findings involving internal controls over financial reporting or instances of noncompliance that we considered to be material. However, we have communicated isolated or less significant deficiencies directly to Louise Shaw, Director of Finance.

This letter is intended solely for the information of the Arizona Exposition and State Fair 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,

Debbie Davenport
Auditor General