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AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

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DEPUTY AUDITOR GENERAL

October 9, 2012

Charles Brown, Executive Director
Arizona State Board of Physical Therapy
4205 N. 7th Avenue, Suite 208
Phoenix, AZ 85013

Subject: Procedural Review Letter

Dear Mr. Brown:

We have performed a procedural review of the Department's internal controls in effect for the period July 1, 2011 through June 30, 2012. 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, purchasing, and payroll. Our review disclosed minor internal control deficiencies that we have communicated directly to your staff.

The Office of the Auditor General is also conducting a performance audit and a sunset review of the State Board of Physical Therapy. The results of the audit and review will be issued on a subsequent date.

This letter is intended solely for the information and use of the State Board of Physical Therapy 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,

Jay Zsorey, CPA
Financial Audit Director