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AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL

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DEPUTY AUDITOR GENERAL

May 17, 2002

Erin Mahoney Warzecha, Acting Director  
State of Arizona  
Board of Executive Clemency  
1645 West Jefferson Street, Room 326  
Phoenix, AZ 85007

**Subject: Procedural Review Letter**

Dear Ms. Warzecha:

We have performed a procedural review of the Board's internal controls in effect as of March 22, 2002. 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, payables, transfers, payroll, purchasing, revolving accounts, equipment, and financial reporting.

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 Board 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,

Dennis L. Mattheisen, CPA  
Financial Audit Director