



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

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

**WILLIAM THOMSON**  
DEPUTY AUDITOR GENERAL

September 15, 2004

Shelley Cohn, Executive Director  
State of Arizona  
Commission on the Arts  
417 West Roosevelt Street  
Phoenix, AZ 85003

**Subject: Procedural Review Letter**

Dear Ms. Cohn:

We have performed a procedural review of the Commission's internal controls in effect as of June 30, 2004. 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, journal entries, transfers, payroll, purchasing, equipment, statutory compliance, and financial reporting.

Our review found no significant deficiencies in internal controls that we should report to you. However, our review disclosed isolated or less significant deficiencies that we have communicated directly to your staff.

This letter is intended solely for your information and use of the Commission 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