



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

DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

September 25, 2003

Major General David P. Rataczak, Director
Department of Emergency and Military Affairs
5636 East McDowell Road
Phoenix, AZ 85008-3495

Subject: Procedural Review Letter

Dear Major General Rataczak:

We have performed a procedural review of the Department's internal controls in effect as of August 28, 2003. 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 disbursements, journal entries, transfers, payroll, purchasing, equipment, 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 the information and use of the Department 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