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AUDITOR GENERAL

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DEPUTY AUDITOR GENERAL

April 2, 2001

Howard Adams, Director  
State of Arizona  
Department of Liquor Licenses and Control  
800 West Washington, 5<sup>th</sup> Floor  
Phoenix, AZ 85007

**Subject: Procedural Review Letter**

Dear Mr. Adams:

We have performed a procedural review of the Department of Liquor Licenses and Control's internal controls in effect as of February 15, 2001. 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, transfers, payroll, purchasing, and equipment.

Our review found no significant deficiencies in internal controls that we should report to you. We have communicated isolated or insignificant deficiencies directly to your staff.

This letter is intended solely for the information and use of the Department of Liquor Licenses and Control 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