



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

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

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

July 23, 2007

Richard Fimbres, Director
State of Arizona
Governor's Office of Highway Safety
3030 North Central Avenue, Suite 1550
Phoenix, AZ 85012

Subject: Management Letter

Dear Mr. Fimbres:

In planning and conducting our single audit of the State of Arizona for the year ended June 30, 2006, we performed the following as required by *Government Auditing Standards* (GAS) and Office of Management and Budget (OMB) Circular A-133:

- Considered the Governor's Office of Highway Safety's internal controls over financial reporting,
- Tested its internal controls over major federal programs, and
- Tested its compliance with laws and regulations that could have a direct and material effect on the State's financial statements and major federal programs.

Specifically, we performed tests of the Highway Safety Cluster program.

All audit findings that are required to be reported in the GAS and OMB Circular A-133 reports have been included in the State of Arizona's Single Audit Reporting Package for the year ended June 30, 2006, and have been communicated to your staff.

This letter is intended solely for the information of the Governor's Office of Highway Safety 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 its contents, please let us know.

Sincerely,

Dennis L. Mattheisen, CPA
Financial Audit Director