



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

DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

May 10, 2002

Dr. Craig Runbeck, Executive Director
Naturopathic Physicians Board of Medical Examiners
1400 West Washington, Room 230
Phoenix, AZ 85007

Subject: Procedural Review Letter

Dear Dr. Runbeck:

We have performed a procedural review of the Naturopathic Physicians Board of Medical Examiners' internal controls in effect as of April 3, 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, interfund transactions, payroll, and purchasing.

Our review found no significant deficiencies in internal controls, and we have communicated isolated or less significant deficiencies directly to you.

This letter is intended solely for the information and use of the Naturopathic Physicians Board of Medical Examiners 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