



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

DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

April 12, 2002

The Honorable Betsey Bayless, Secretary of State
State of Arizona
1700 West Washington Street, 7th Floor
Phoenix, AZ 85007

Subject: Procedural Review Letter

Dear Ms. Bayless:

We have performed a procedural review of the Office of the Secretary of State's internal controls in effect as of February 20, 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 and disbursements, interfund transactions, payroll, purchasing, and equipment.

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

This letter is intended solely for the information and use of the Office of the Secretary of State 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 me know.

Sincerely,

Debbie Davenport
Auditor General

cc: Warren Whitney, Assistant Secretary of State
Judy Carbajal, Business Manager