



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

**DEBRA K. DAVENPORT, CPA**  
AUDITOR GENERAL

**WILLIAM THOMSON**  
DEPUTY AUDITOR GENERAL

September 22, 2003

Mr. Richard Sims, Director  
Prescott Historical Society  
415 West Gurley Street  
Prescott, AZ 86301

**Subject: Procedural Review Letter**

Dear Mr. Sims:

We have performed a procedural review of the Prescott Historical Society's internal controls in effect as of August 12, 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 payroll, petty cash, transfers, and capital assets.

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 Prescott Historical Society 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