



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

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

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

April 9, 2001

Patrice Pritzl, Executive Director
State Board of Chiropractic Examiners
5060 North 19th Avenue, Suite 416
Phoenix, AZ 85015

Subject: Procedural Review Letter

Dear Ms. Pritzl:

We have performed a procedural review of the State Board of Chiropractic Examiners' internal controls in effect as of March 21, 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, payroll, and purchasing.

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 State Board of Chiropractic 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