



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

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

**WILLIAM THOMSON**  
DEPUTY AUDITOR GENERAL

February 1, 2007

Fidelis V. Garcia, Acting Director  
State of Arizona Registrar of Contractors  
800 West Washington Street, 6<sup>th</sup> Floor  
Phoenix, AZ 85007

Subject: Management Letter

Dear Mr. Garcia:

In planning and conducting our audit of the Registrar of Contractors' Residential Contractors' Recovery Fund's Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balance as of and for the year ended June 30, 2006, we performed the following as required by U.S. generally accepted auditing standards:

- Considered the Residential Contractors' Recovery Fund's internal controls over financial reporting, and
- Tested its compliance with laws and regulations that could have a direct and material effect on the Statement.

Specifically, we performed tests of cash receipts, cash disbursements, and fund balance related only to the administration of the Residential Contractors' Recovery Fund.

Our audit found no significant deficiencies in internal controls or instances of noncompliance with laws and regulations.

This letter is intended solely for the information of the Registrar of Contractors 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