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AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL

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DEPUTY AUDITOR GENERAL

April 2, 2001

Jackie Norton, Director  
Department of Commerce  
3800 N. Central Avenue, Suite 1500  
Phoenix, AZ 85012

**Subject: Procedural Review Letter**

Dear Ms. Norton:

We have performed a procedural review of the Department of Commerce's internal controls in effect as of March 21, 2000. 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, purchasing, equipment, and revolving accounts.

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 Department of Commerce 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