



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

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

**MELANIE M. CHESNEY**  
DEPUTY AUDITOR GENERAL

October 30, 2017

Mr. Ryan Patterson, Interim Clerk of the Board/County Manager  
Apache County  
PO Box 428  
St. Johns, AZ 85936

Dear Mr. Patterson:

We have performed an internal control and compliance review of the Apache County Highway User Revenue Fund monies for the period July 1, 2015 through March 31, 2017. Our review consisted primarily of inquiries, observations, and selected tests of internal control policies and procedures and reviewing cash disbursements, accounting records, and related documents. During our review, we also evaluated the County's compliance with the Constitution of Arizona Article IX, §14 and Arizona Revised Statutes §28-6533 (B). Our review was more limited than would be necessary to give an opinion on internal controls and compliance. Accordingly, we do not express an opinion on the effectiveness of internal controls or on compliance with state laws or ensure all deficiencies in internal control or instances of noncompliance are disclosed.

During our review we noted minor internal control deficiencies related to accounting matters that we have communicated directly to your staff.

This report is intended solely for the County's information and use and is not intended to be and should not be used by anyone other than the specified party. However, this report is a matter of public record, and its distribution is not limited.

Should you have any questions concerning our internal control and compliance review, please contact Jay Zsorey, Financial Audit Director.

Sincerely,

Debbie Davenport  
Auditor General

cc: Supervisor Dr. Joe Shirley, Jr., Board Chairman  
Supervisor Doyel Shamely, Board Vice Chairman  
Supervisor Alton Joe Shepherd, Board Member  
Mr. Barry G. Weller