



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

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AUDITOR GENERAL

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June 10, 2005

Paul Bullis, Director
Arizona Department of Gaming
202 East Earll Drive, Suite 200
Phoenix, AZ 85012

Subject: Procedural Review Letter

Dear Mr. Bullis:

We have performed a procedural review of the Arizona Department of Gaming's internal controls in effect as of April 22, 2005. 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, transfers, payroll, and equipment.

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 you and your staff.

This letter is intended solely for the information and use of the Arizona Department of Gaming 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