



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

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November 4, 2003

Duane L. Shroufe, Director  
Arizona Game and Fish Department  
2221 West Greenway Road  
Phoenix, AZ 85023-4399

**Subject: Procedural Review Followup**

Dear Mr. Shroufe:

We have completed our review of the Arizona Game and Fish Department's actions to correct the deficiencies in internal controls cited in our procedural review of the Department as of June 28, 2002. 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.

As a result of our previous review, we noted certain deficiencies in internal controls over special operations monies that the Department's management should correct to ensure that it fulfills its responsibility to establish and maintain adequate internal controls. Our follow-up review disclosed that, as of September 22, 2003, the Department corrected the weaknesses previously noted.

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