



DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

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

WILLIAM THOMSON  
DEPUTY AUDITOR GENERAL

May 3, 2005

Janice Brewer, Secretary of State  
Arizona Office of the Secretary of State  
1700 W. Washington Street, 7<sup>th</sup> Floor  
Phoenix, AZ 85007

Subject: Management Letter

Dear Ms. Brewer:

In planning and conducting our single audit of the State of Arizona for the year ended June 30, 2004, we performed the following as required by *Government Auditing Standards* (GAS) and Office of Management and Budget (OMB) Circular A-133:

- Tested the Office of the Secretary of State's internal controls over major federal programs, and
- Tested its compliance with laws and regulations that could have a direct and material effect on the State's major federal programs.

Specifically, we performed tests of controls and compliance for the Election Reform Payments program.

One audit finding that is required to be reported by GAS and OMB Circular A-133 will be included in the State of Arizona's Single Audit Reporting Package for the year ended June 30, 2004. This finding relates to the subrecipient monitoring requirement for the Election Reform Payments program, and has been communicated to your staff.

This letter is intended solely for the information of the Office of the Secretary of State 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,

Debbie Davenport  
Auditor General