

**STATE OF ARIZONA
DEPARTMENT OF CORRECTIONS
Management Letter
Year Ended June 30, 2001**



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

November 5, 2001

Mr. Terry L. Stewart, Director
Department of Corrections
1601 West Jefferson Street
Phoenix, AZ 85007

Subject: Management Letter

Dear Mr. Stewart:

In planning and conducting our audit of the State of Arizona for the year ended June 30, 2001, we considered the Department of Corrections' internal controls over financial reporting and tested its compliance with laws and regulations that could have a direct and material effect on the State's financial statements as required by *Government Auditing Standards*.

Specifically, we performed tests of cash receipts, cash disbursements, equipment, and inmate labor.

There are no audit findings that are required to be reported by *Government Auditing Standards*.

This letter is intended solely for the information of the Department of Corrections, 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,

Dennis L. Mattheisen, CPA
Financial Audit Director