



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

June 17, 2002

Colonel Dennis A. Garrett, Director
Arizona Department of Public Safety
2102 West Encanto Boulevard
P.O. Box 6638
Phoenix, AZ 85005-6638

Subject: Procedural Review Letter

Dear Colonel Garrett:

We have performed a procedural review of the Department's internal controls in effect as of April 24, 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.

Specifically, we reviewed cash receipts, cash disbursements, transfers, journal entries, payroll, purchasing, checking accounts, revolving accounts, and fixed assets.

As a result of our review, we noted certain fixed asset control deficiencies that the Department's management should correct to ensure that it fulfills its responsibility to establish and maintain adequate internal controls. Our recommendations concerning fixed assets have been reported in the State of Arizona, Department of Public Safety Management Letter, dated February 28, 2002. In addition, we have communicated isolated or less significant deficiencies directly to your staff.

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