



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

**DEBRA K. DAVENPORT, CPA**  
AUDITOR GENERAL

**WILLIAM THOMSON**  
DEPUTY AUDITOR GENERAL

October 21, 2005

Board of Supervisors  
Pima County  
130 West Congress Street, 11th Floor  
Tucson, AZ 85701

**Subject: Management Letter**

Members of the Board:

In planning and conducting our audit of Pima Health System and Services (System) for the year ended June 30, 2005, we performed the following as required by U.S. generally accepted auditing standards and the *Arizona Administrative Code*, Title 9, Chapters 22 and 28, as detailed in the *Reporting Guide for Acute Health Care Contractors with the Arizona Health Care Cost Containment System* and the *Financial Reporting Guide for Arizona Long-Term Care System Program Contractors with the Arizona Health Care Cost Containment System*:

- Considered the System's internal controls over financial reporting and
- Tested its compliance with laws and regulations that could have a direct and material effect on its financial statements.

We noted no internal control weaknesses or instances of noncompliance that we consider to be material to the financial statements.

This letter is intended solely for the information of the Pima County Board of Supervisors, the System's management, and the Arizona Health Care Cost Containment System and is not intended to be and should not be used by anyone other than the specified parties. 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