



A REPORT  
TO THE  
ARIZONA LEGISLATURE

Financial Audit Division

---

Procedural Review

# Arizona State Board of Funeral Directors and Embalmers

As of March 31, 2013

---



**Debra K. Davenport**  
Auditor General

The **Auditor General** is appointed by the Joint Legislative Audit Committee, a bipartisan committee composed of five senators and five representatives. Her mission is to provide independent and impartial information and specific recommendations to improve the operations of state and local government entities. To this end, she provides financial audits and accounting services to the State and political subdivisions, investigates possible misuse of public monies, and conducts performance audits of school districts, state agencies, and the programs they administer.



Copies of the Auditor General's reports are free.  
You may request them by contacting us at:

**Office of the Auditor General**

2910 N. 44th Street, Suite 410 • Phoenix, AZ 85018 • (602) 553-0333

Additionally, many of our reports can be found in electronic format at:

**[www.azauditor.gov](http://www.azauditor.gov)**



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

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

**MELANIE M. CHESNEY**  
DEPUTY AUDITOR GENERAL

July 19, 2013

Mr. John Munden, President  
Arizona State Board of Funeral Directors and Embalmers

Mr. Rodolfo Thomas, Executive Director  
Arizona State Board of Funeral Directors and Embalmers

We have performed a procedural review of the Board's internal controls in effect as of March 31, 2013. 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 in scope than would be necessary to give an opinion on internal controls. Accordingly, we do not express an opinion on the effectiveness of internal controls or ensure that all deficiencies in internal controls are disclosed.

Specifically, we reviewed cash receipts, cash disbursements, journal entries, transfers, payroll, and compliance with certain state laws.

Our review disclosed minor internal control deficiencies that we have communicated directly to your staff.

The Office of the Auditor General is also conducting a performance audit and sunset review of the Board. The results of that audit will be issued on a subsequent date.

This report is intended solely for the information and use of the Board and its management and is not intended to be and should not be used by anyone other than these specified parties. However, this report 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,

Jay Zsorey, CPA  
Financial Audit Director

