



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

DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

August 25, 2009

The Arizona Criminal Justice Commission

John A. Blackburn, Jr., Executive Director
Arizona Criminal Justice Commission

We performed our audit of the Arizona Criminal Justice Commission's Summary of Drug and Gang Account Enforcement Account Distributions for the year ended June 30, 2008, and from inception to June 30, 2008, pursuant to Arizona Revised Statutes §41-2402. We conducted our audit in accordance with U.S. generally accepted auditing standards. In planning and performing our audit, we considered the Commission's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the summary, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Commission's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Summary of Drug and Gang Account Enforcement Account Distributions, that is more than inconsequential will not be prevented or detected by the Commission's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the Summary of Drug and Gang Account Enforcement Account Distributions will not be prevented or detected by the Commission's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This communication is intended solely for the information and use of the Arizona Criminal Justice Commission and Commission's management, and is not intended to be and should not be used by anyone other than the specified parties. However, this report is a matter of public record, and its distribution is not limited.

Sincerely,

Jay Zsorey, CPA
Financial Audit Director