



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

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

**WILLIAM THOMSON**  
DEPUTY AUDITOR GENERAL

January 30, 2004

Mark Winkleman, State Land Commissioner  
Arizona State Land Department  
1616 West Adams Street  
Phoenix, AZ 85007

Subject: Management Letter

Dear Mr. Winkleman:

In planning and conducting our audit of the State of Arizona for the year ended June 30, 2003, we considered the Arizona State Land Department's 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, receivables, deferred revenues, non-payroll expenditures and transfers.

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 Arizona State Land 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 its contents, please let us know.

Sincerely,

Dennis L. Mattheisen, CPA  
Financial Audit Director