

**STATE BOARD OF DIRECTORS  
FOR COMMUNITY COLLEGES  
Management Letter  
Year Ended June 30, 2001**



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

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

**WILLIAM THOMSON**  
DEPUTY AUDITOR GENERAL

October 10, 2001

Pete Gonzales, Interim Executive Director  
State Board of Directors for Community Colleges  
2020 North Central Avenue, Suite 570  
Phoenix, AZ 85004

**Subject: Management Letter**

Dear Mr. Gonzales:

In planning and conducting our single audit of the State of Arizona for the year ended June 30, 2001, we performed the following as required by *Government Auditing Standards* (GAS) and Office of Management and Budget (OMB) Circular A-133:

- Tested the State Board of Directors for Community Colleges' internal controls over major federal programs.
- Tested its compliance with laws and regulations that could have a direct and material effect on major federal programs.

Specifically, we performed tests for the Vocational Education Basic Grants to States Program (CFDA# 84.048).

There are no audit findings that are required to be reported by GAS and OMB Circular A-133.

This letter is intended solely for the information of the State Board of Directors for Community Colleges 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