

**Department of Juvenile Corrections
Management Letter
Year Ended June 30, 2001**



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

November 5, 2001

Mr. David A. Gaspar, Director
Department of Juvenile Corrections
1624 West Adams
Phoenix, AZ 85007

Subject: Management Letter

Dear Mr. Gaspar:

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 internal controls over major federal programs, and
- Tested compliance with laws and regulations that could have a direct and material effect on major federal programs.

Specifically, we performed tests on the Juvenile Accountability Incentive Block Grants (Catalog of Federal Domestic Assistance Number 16.523).

There were 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 Department of Juvenile Corrections 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