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AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

March 25, 2003

The Arizona Board of Regents

Dr. John D. Haeger, President
Northern Arizona University

Subject: Management Letter

In planning and conducting our financial statement audit of Northern Arizona University and our single audit of the State of Arizona for the year ended June 30, 2002, we performed the following as required by *Government Auditing Standards* (GAS) and Office of Management and Budget (OMB) Circular A-133:

- Considered the University's internal controls over financial reporting, and
- Tested its compliance with laws and regulations that could have a direct and material effect on its financial statements.

Specifically, we performed tests of cash receipts, cash disbursements, journal entries, payroll, cash and investments, receivables, capital assets, bonds payable, revenues, expenses, and financial reporting.

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 Arizona Board of Regents and the University and is not intended to be and should not be used by anyone other than the specified parties. 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,

Debbie Davenport
Auditor General