



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

DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

July 23, 2007

Roger Vanderpool, Director
State of Arizona
Department of Public Safety
P.O. Box 6638
Phoenix, AZ 85005-6638

Subject: Management Letter

Dear Mr. Vanderpool:

In planning and conducting our single audit of the State of Arizona for the year ended June 30, 2006, we performed the following as required by *Government Auditing Standards* (GAS) and Office of Management and Budget (OMB) Circular A-133:

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

Specifically, we performed tests of cash disbursements, capital assets, payroll, transfers, and the Regional Information Sharing Systems and the Highway Safety Cluster programs.

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

This letter is intended solely for the information of the 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