DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

April 24, 2009

Members of the Arizona Legislature:

The Office of the Auditor General has initiated a performance audit and sunset review of the Board of Chiropractic Examiners. The purpose of this letter is to: (1) inform you of the audit assignment and (2) solicit your input regarding areas of concern or interest to help us identify potential audit issues. This audit is being undertaken pursuant to an October 23, 2008, resolution of the Joint Legislative Audit Committee and is conducted as part of the sunset review process prescribed in Arizona Revised Statutes §41-2951 et seq.

Government Auditing Standards, issued by the Comptroller General of the United States, require us to inform you of our audit's anticipated objectives, scopes, methodologies, timing, and planned reporting. The audit will review the efficiency and effectiveness of the organization's operations and how well the organization is meeting its statutory responsibilities. We will make recommendations for improvement and/or identify best practices, as appropriate. To gain evidence to support information and conclusions in our report, auditors will review state statutes and administrative rules, policies and procedures, and other documents; analyze the organization's records and other data; interview organization officials and staff and stakeholders; and obtain criteria from other states, best practices, or literature. The result of the audit will be a publicly released audit report, which is due to the Legislature by October 1, 2011.

Accordingly, if you have any questions, need additional information, or wish to discuss our audit, please contact me or Dot Reinhard, Performance Audit Manager, at (602) 553-0333. Dot can also be reached at her e-mail address: dreinhard@azauditor.gov.

Sincerely,

Debbie Davenport
Auditor General

DD:Acm

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