Financial Audit Division

Report on Compliance and on Internal Control

Pima County Community College District
Year Ended June 30, 2003
The Auditor General is appointed by the Joint Legislative Audit Committee, a bipartisan committee composed of five senators and five representatives. Her mission is to provide independent and impartial information and specific recommendations to improve the operations of state and local government entities. To this end, she provides financial audits and accounting services to the State and political subdivisions, investigates possible misuse of public monies, and conducts performance audits of school districts, state agencies, and the programs they administer.

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Independent Auditors' Report on Compliance and on Internal Control over
Financial Reporting Based on an Audit of Basic Financial Statements
Performed in Accordance with Government Auditing Standards

Members of the Arizona State Legislature

The Governing Board of
Pima County Community College District

We have audited the basic financial statements of Pima County Community College District as of and for
the year ended June 30, 2003, and have issued our report thereon dated October 31, 2003. We
conducted our audit in accordance with U.S. generally accepted auditing standards and the standards
applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller
General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District's basic financial statements are free
of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations,
contracts, and grants, noncompliance with which could have a direct and material effect on the
determination of basic financial statement amounts. However, providing an opinion on compliance with
those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.
The results of our tests disclosed no instances of noncompliance that are required to be reported under
Government Auditing Standards.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting
in order to determine our auditing procedures for the purpose of expressing our opinion on the basic
financial statements and not to provide assurance on internal control over financial reporting. Our
consideration of internal control over financial reporting would not necessarily disclose all matters in
internal control that might be material weaknesses. A material weakness is a condition in which the design
or operation of one or more of the internal control components does not reduce to a relatively low level the
risk that misstatements in amounts that would be material in relation to the basic financial statements
being audited may occur and not be detected within a timely period by employees in the normal course of
performing their assigned functions. We noted no matters involving internal control over financial reporting
and its operation that we consider to be material weaknesses.
This report is intended solely for the information and use of the members of the Arizona State Legislature, the Governing Board, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Debbie Davenport
Auditor General

October 31, 2003