



JANET NAPOLITANO
GOVERNOR

STATE OF ARIZONA
Department of Emergency And Military Affairs

5636 EAST McDOWELL ROAD
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(602) 267-2700 DSN: 853-2700



THE ADJUTANT GENERAL
MAJOR GENERAL DAVID P. RATA CZAK
DIRECTOR

April 23, 2007

Office of the Adjutant General

SUBJECT: Termination Audit Report No. 00100
Apache County River Reservoir Dam Emergency

Honorable Janet Napolitano
Governor of Arizona
State Capitol
Phoenix, AZ 85007

Dear Governor Napolitano:

Enclosed is the Department Auditor's Report of his review of liabilities incurred and expenditures made under Subsection E, A.R.S. § 35-192 relating to the Apache County River Reservoir Dam Emergency that terminated on September 16, 2005.

If you require additional information or clarification, please let me know.

Sincerely,


DAVID P. RATA CZAK
Major General, AZ ARNG
The Adjutant General

REF:aa



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April 23, 2007

Chief Auditor
Department of Emergency and Military Affairs

SUBJECT: Termination Audit
Apache County River Reservoir Dam Emergency

Members, State of Arizona Emergency Council
The Capital
1700 West Washington Street
Phoenix, AZ 85007

As required by A.R.S. § 35-192, we have reviewed the liabilities incurred and expenditures made pursuant to the Governor's declaration of a state of emergency effective April 11, 2005 for the Apache County River Reservoir Dam Emergency. The state of emergency was terminated by the Governor's proclamation of September 16, 2005. Following is a summary of the funds authorized for this emergency.

<u>Authorized</u>	<u>Allocated</u>	<u>Expended</u>	<u>Reversion</u>
\$400,000.00	\$400,000.00	\$344,165.31	\$55,834.69

Our examination was made in accordance with generally accepted government auditing standards for financial and compliance audits. The scope of the examination included an assessment of the eligibility of liabilities and expenditures pursuant to A.R.S. § 35-192, Executive Order 79-4 and the Arizona Administrative Code. An examination of the adequacy of the internal controls as they relate to this emergency only was within the scope of the audit. The Statement of Sources and Applications of Funds for the period of April 11, 2005 through September 16, 2005 is shown on Schedule A. Our examination included such other tests we considered necessary in the circumstances to enable us to render the following opinion.

In our opinion, liabilities incurred and expenditures made were eligible in accordance with governing statutes and directives. Further, the Division complied with all material provisions of Arizona Statutes and regulations. Finally, internal controls over program operations were adequate to provide reasonable assurance to the Emergency Council that program objectives were met consistent with the intent of the Legislature as expressed in Titles 26 and 35 of the Arizona Revised Statutes.

Sincerely,

A handwritten signature in black ink, appearing to read "Andrew Allen". The signature is fluid and cursive, with a large initial "A" and a long horizontal stroke at the end.

Andrew Allen
Chief Auditor

SCHEDULE A

APACHE COUNTY RIVER RESERVOIR DAM EMERGENCY

PCA 24104

Statement of Sources and Applications of Funds

Sources Provided By:		Total
Appropriation by Proclamation	\$ 200,000.00	
Authorized by Emergency Council	<u>\$ 200,000.00</u>	
Total Appropriation		<u>\$ 400,000.00</u>
Application of Funds:		
Personal Services	\$ 8,956.52	
Employee Related Expenditures	\$ 1,494.97	
Construction Engineering	\$ -	
Travel In-State	\$ 410.89	
Aid To Organizations	\$ 331,055.08	
Other Operating Expenditures	\$ -	
Postage & Delivery	\$ -	
Operating Transfers (Indirect)	\$ 2,247.85	
Total Expenditures and Transfers		\$ 344,165.31
Reversion to the General Fund		<u>\$ 55,834.69</u>
Total Applications		<u>\$ 400,000.00</u>