



DEREK K. DOVENPORT, CPA  
AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL

**Independent Auditors' Report**

Members of the Arizona State Legislature

The Board of Supervisors of  
Pima County, Arizona

We have audited the accompanying general purpose financial statements of Pima County as of and for the year ended June 30, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Metropolitan Domestic Water Improvement District and the Southwestern Fair Commission, the discretely presented component units of the County. We also did not audit the financial statements of the Pima County Stadium District, a blended component of the County. The District's financial statements disclose total assets of \$328,120 and \$42,310,944, which are included in the County's Special Revenue Funds and General Fixed Assets Account Group, respectively, as of June 30, 1999; and total revenues and other financing sources of \$4,188,189, which are included in the County's Special Revenue Funds for the year then ended. The financial statements of all three entities were audited by other auditors whose reports have been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts included for those entities, is based solely on the reports of the other auditors.

We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit and the reports of the other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of the other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Pima County as of June 30, 1999, and the results of its operations, the cash flows of its proprietary fund types and discretely presented component units, and the changes in net assets of its investment trust funds for the year then ended in conformity with generally accepted accounting principles.