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January 30, 2006

«SALUT» «F\_NAME» «L\_NAME»  
«COUNTY» County «TITLE»  
«ADDRESS»  
«CITY», «ST» «ZIP»

Dear «SALUT» «L\_NAME»:

Pursuant to Minn. Stat. § 6.48, the Office of the State Auditor (OSA), at its discretion, may perform audits of Minnesota counties. This letter confirms that the OSA will continue to allow «COUNTY» County to contract for its audit services with a CPA firm through the years ending December 31, 2008. We will notify «COUNTY» County at a later date of our intentions for audit services beyond this date.

It is the County's responsibility to ensure that audit requirements continue to be met. The goal for all audits, regardless of who performs them, is to maintain a consistent level of audit coverage. In order to accomplish this, the State Auditor has issued guidelines pursuant to Minn. Stat. § 6.65 that prescribe minimum procedures and the audit scope for county audits performed by CPA firms. These guidelines are available under the educational materials for local officials link on our website at [www.auditor.state.mn.us](http://www.auditor.state.mn.us). Also available on our website is a sample request for proposals (RFP) that may assist you in the process of hiring a CPA firm for audit services.

Pursuant to Minn. Stat. § 6.48, we will be exercising the authority to review audits performed by CPA firms. Any additional information from the CPA firm that the State Auditor deems in the public interest may be included in the review such as the work papers supporting the audits. The County will be billed for any such review.

When your audit is complete, please submit a copy of the report, including the management letter, to:

Tom Karlson  
Office of the State Auditor  
525 Park Street, Suite 500  
St. Paul, MN 55103

If you have any questions regarding this matter, or if we can provide you with any other assistance, please do not hesitate to contact me at (651) 296-7003.

Sincerely,

Greg Hierlinger, CPA  
Deputy State Auditor, Audit Practice

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