

Cery Greet.



REBECCA OTTO
STATE AUDITOR

STATE OF MINNESOTA

OFFICE OF THE STATE AUDITOR

SUITE 500
525 PARK STREET
SAINT PAUL, MN 55103-2139

(651) 296-2551 (Voice)
(651) 296-4755 (Fax)
state.auditor@state.mn.us (E-Mail)
1-800-627-3529 (Relay Service)

January 18, 2007

Honorable Rick Morris
Waseca County
Board of Commissioners
307 North State Street
Waseca, Minnesota 56093

Dear Commissioner Morris:

Thank you for your letter dated December 7, 2006, requesting that Waseca County be permitted to continue with the private audit services. This letter is to inform you that the Office of the State Auditor is honoring your request to continue with the private audit services for the year ending December 31, 2006. We will be reevaluating our audit schedule this summer and will inform you of our intentions for audit services to Waseca County for future years.


As you know, 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.

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 Greg Hierlinger at (651) 296-7003.

Sincerely,

Rebecca Otto
State Auditor