

December 10, 2007

The Honorable Richard Androli  
Chair  
Waseca County Board of Commissioners  
307 North State Street  
Waseca, Minnesota 56093

Dear Commissioner Androli:

As follow-up to a telephone conversation between Joan Manthe, Waseca County Auditor, and Greg Hierlinger, Deputy State Auditor, I am confirming that the Office of the State Auditor will not perform the audit of Waseca County for the years ending December 31, 2007, and December 31, 2008. Ms. Manthe has indicated that the County will contract with a certified public accounting firm for its 2007 and 2008 audits. The State Auditor's Office will be reevaluating our audit schedule in 2009 and will inform you of our intentions for audit services for Waseca County for future years.

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

cc: The Honorable Joan Manthe, County Auditor  
Mr. Bruce Boyce, County Coordinator