



Minnesota Department of **Human Services**

November 4, 2009

Executive Director
Carlton-Cook-Lake-St. Louis Community Health Board
404 West Superior Street Suite 220
Duluth, MN 55802

Re: Second Request for Fiscal Year Ending June 30, 2008 Single Audit Compliance Report

Federal regulations require that all organizations spending federal grant funds of \$500,000 or more during their fiscal year obtain a financial and compliance audit made in accordance with the Single Audit Act Amendments of 1996 and Office of Management and Budget (OMB) Circular A-133. Our records indicate that Carlton-Cook-Lake-St. Louis Community Health Board received in excess of \$500,000 in federal grant funds through the Minnesota Department of Human Services (DHS) or State of Minnesota.

As of today, the Internal Audits Office has not received a copy of your audit report as requested in our May 6, 2008, letter. DHS is responsible for monitoring the resolution of any material audit findings connected with the funding referenced above which may appear in your audit report. Please send a copy of your 2007, financial and compliance audit report to the following address:

Minnesota Department of Human Services
Internal Audits Office
P.O. Box 64964
St. Paul, Minnesota 55164-0964
Attn.: Margaret Brotherton

This report is required by the Single Audit Act Amendments of 1996 and OMB Circular A-133 to be filed with our agency within 9 months of your fiscal year end.

If you have any questions, please feel free to call me at (651) 431-3622.

Sincerely,

Margaret Brotherton
Single Audit Coordinator