

STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

MANAGEMENT AND COMPLIANCE REPORT FOR

OLMSTED COUNTY
ROCHESTER, MINNESOTA

FOR THE YEAR ENDED DECEMBER 31, 2009

Description of the Office of the State Auditor

The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 160 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

Audit Practice - conducts financial and legal compliance audits of local governments;

Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;

Legal/Special Investigations - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;

Pension - monitors investment, financial, and actuarial reporting for approximately 730 public pension funds; and

Tax Increment Financing - promotes compliance and accountability in local governments' use of tax increment financing through financial and compliance audits.

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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**OLMSTED COUNTY
ROCHESTER, MINNESOTA**

For the Year Ended December 31, 2009



Management and Compliance Report

**Audit Practice Division
Office of the State Auditor
State of Minnesota**

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**OLMSTED COUNTY
ROCHESTER, MINNESOTA**

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**OLMSTED COUNTY
ROCHESTER, MINNESOTA**

Schedule 1

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

I. SUMMARY OF AUDITOR'S RESULTS

- A. Our report expresses unqualified opinions on the basic financial statements of Olmsted County.
- B. No matters involving internal control over financial reporting were reported in the "Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*."
- C. No instances of noncompliance material to the financial statements of Olmsted County were disclosed during the audit.
- D. No matters involving internal control over compliance relating to the audit of the major federal award programs were reported in the "Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133."
- E. The Auditor's Report on Compliance for the major federal award programs for Olmsted County expresses an unqualified opinion.
- F. A finding relative to a major federal award program for Olmsted County was reported as required by Section 510(a) of OMB Circular A-133.
- G. The major programs are:

Supplemental Nutrition Program for Women, Infants, and Children	CFDA #10.557
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) Cluster	
State Administrative Matching Grants for SNAP	CFDA #10.561
State Administrative Matching Grants for SNAP -- ARRA	CFDA #10.561
Highway Planning and Construction	CFDA #20.205
Child Support Enforcement Cluster	
Child Support Enforcement	CFDA #93.563
Child Support Enforcement -- ARRA	CFDA #93.563

Community Services Block Grant Cluster	
Community Services Block Grant	CFDA #93.569
Community Services Block Grant -- ARRA	CFDA #93.710
Foster Care Title IV-E Cluster	
Foster Care Title IV-E	CFDA #93.658
Foster Care Title IV-E -- ARRA	CFDA #93.658
Medical Assistance Program	CFDA #93.778

- H. The threshold for distinguishing between Types A and B programs was \$408,023.
- I. Olmsted County was not determined to be a low-risk auditee.

II. FINDINGS RELATED TO FINANCIAL STATEMENTS AUDITED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INTERNAL CONTROL

PREVIOUSLY REPORTED ITEM RESOLVED

Audit Adjustments (08-1)

An internal control deficiency was identified due to audit adjustments in the Infrastructure Special Revenue Fund, the Health and Human Services Special Revenue Fund, and the Waste Management Enterprise Fund.

Resolution

Internal control deficiencies were not identified relating to audit adjustments for the current year.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS

COMPLIANCE

ITEM ARISING THIS YEAR

09-1 Davis-Bacon Act (CFDA #20.205 - Highway Planning and Construction)

When reviewing the Davis-Bacon Act compliance requirements for the Highway Planning and Construction grant, we found the Construction Inspector is not interviewing employees from each of the contractors that worked on the project during the month concerning prevailing wages paid to them. Minnesota Department of Transportation instructions indicate the County should interview a random sample of employees from each company that performed work on the project during the month concerning wages paid to them.

We recommend the County comply with Davis-Bacon Act requirements by interviewing employees from each of the contractors that worked each month on the project for prevailing wages paid.

Corrective Action Plan:

Name of Contact Person Responsible for Corrective Action:

Curt Bolles

Corrective Action Planned:

Project personnel will be interviewing a minimum of two employees from each contractor or subcontractor that performs work on the project each month. Project personnel will check the project poster board each month and so note on MNDOT form 21421-1. Training is being scheduled with MNDOT labor compliance unit.

Anticipated Completion Date:

June 30, 2010

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REBECCA OTTO
STATE AUDITOR

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of County Commissioners
Olmsted County

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Olmsted County as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 14, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Olmsted County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Olmsted County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Minnesota Legal Compliance

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the provisions of the *Minnesota Legal Compliance Audit Guide for Local Government*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65. Accordingly, the audit included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The *Minnesota Legal Compliance Audit Guide for Local Government* contains seven categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing. Our study included all of the listed categories, except that we did not test for compliance in tax increment financing, because Olmsted County did not have any.

The results of our tests indicate that, for the items tested, Olmsted County complied with the material terms and conditions of applicable legal provisions.

This report is intended solely for the information and use of the Board of County Commissioners, the Administrative Committee, management, others within Olmsted County, and federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than those specified parties.

/s/Rebecca Otto

REBECCA OTTO
STATE AUDITOR

/s/Greg Hierlinger

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

June 14, 2010



REBECCA OTTO
STATE AUDITOR

STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of County Commissioners
Olmsted County

Compliance

We have audited the compliance of Olmsted County with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2009. Olmsted County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Olmsted County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Olmsted County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and is described in the accompanying Schedule of Findings and Questioned Costs as item 09-1.

Internal Control Over Compliance

Management of Olmsted County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Olmsted County as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 14, 2010. Our audit was performed for the purpose of forming opinions on Olmsted County's financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such

information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Olmsted County's corrective action plan to the federal award finding identified in our audit is included in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's corrective action plan and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Board of County Commissioners, the Administrative Committee, management and others within the County, and federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than those specified parties.

/s/Rebecca Otto

REBECCA OTTO
STATE AUDITOR

/s/Greg Hierlinger

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

June 14, 2010

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**OLMSTED COUNTY
ROCHESTER, MINNESOTA**

Schedule 2

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2009**

Federal Grantor Pass-Through Agency Grant Program Title	Federal CFDA Number	State Pass-Through Grantor's Number	Expenditures
U.S. Department of Agriculture			
Passed Through Minnesota Department of Health Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	18438004	\$ 845,029
Passed Through Minnesota Department of Human Services State Administrative Matching Grants for Supplemental Nutrition Assistance (SNAP) Cluster			
State Administrative Matching Grants for SNAP	10.561	N/A	675,554
State Administrative Matching Grants for SNAP -- ARRA	10.561	N/A	52,575
Passed Through Minnesota Department of Agriculture WIC Farmers Market Nutrition Program (FMNP)	10.572	N/A	<u>2,100</u>
Total U.S. Department of Agriculture			<u>\$ 1,575,258</u>
U.S. Department of Commerce			
Passed Through Minnesota Department of Public Safety Public Safety Interoperable Communications Grant Program	11.555	N/A	<u>\$ 173,464</u>
U.S. Department of Housing and Urban Development			
Direct Shelter Plus Care	14.238	N/A	<u>\$ 119,891</u>
U.S. Department of Justice			
Direct Part E - Developing, Testing, and Demonstrating Promising New Programs	16.541	N/A	\$ 65,116
State Crime Alien Assistance Program	16.606	N/A	114,964
Passed Through Minnesota Department of Public Safety Juvenile Accountability Block Grants	16.523	N/A	16,030
Crime Victim Assistance	16.575	N/A	94,666
Violence Against Women Formula Grants	16.588	N/A	9,750
Residential Substance Abuse Treatment for State Prisoners	16.593	N/A	13,065
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	116,221
Passed Through Minnesota Institute of Public Health Enforcing Underage Drinking Laws Program	16.727	N/A	<u>1,110</u>
Total U.S. Department of Justice			<u>\$ 430,922</u>

**OLMSTED COUNTY
ROCHESTER, MINNESOTA**

Schedule 2
(Continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2009**

Federal Grantor Pass-Through Agency Grant Program Title	Federal CFDA Number	State Pass-Through Grantor's Number	Expenditures
U.S. Department of Transportation			
Passed Through Minnesota Department of Transportation Highway Planning and Construction	20.205	N/A	\$ 809,508
Passed Through Rochester Olmsted Council Federal Transit Metropolitan Planning Grants	20.505	76995	480,000
Highway Safety Cluster			
Passed Through Minnesota Department of Public Safety State and Community Highway Safety	20.600	N/A	38,479
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	N/A	3,726
Passed Through the City of Rochester State and Community Highway Safety	20.600	N/A	5,792
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	N/A	<u>20,730</u>
Total U.S. Department of Transportation			<u>\$ 1,358,235</u>
U.S. Environmental Protection Agency			
Passed Through Minnesota Pollution Control Agency Nonpoint Source Implementation Grants	66.460	N/A	<u>\$ 1,802</u>
U.S. Election Assistance Commission			
Passed Through Minnesota Secretary of State Help America Vote Act Requirements Payments	90.401	N/A	<u>\$ 3,695</u>
U.S. Department of Health and Human Services			
Passed Through Minnesota Department of Health Public Health Emergency Preparedness	93.069	N/A	\$ 211,168
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	N/A	2,000
Immunization Grants	93.268	N/A	7,460
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	N/A	299,003
Temporary Assistance for Needy Families (TANF)	93.558	N/A	158,246
Refugee and Entrant Assistance - Discretionary Grants	93.576	N/A	11,998
Maternal and Child Health Services Block Grant	93.994	772-3029	129,710
Passed Through Minnesota Department of Commerce Low-Income Home Energy Assistance (EAP)	93.568	OENM0147	360,454

**OLMSTED COUNTY
ROCHESTER, MINNESOTA**

***Schedule 2
(Continued)***

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2009**

Federal Grantor Pass-Through Agency Grant Program Title	Federal CFDA Number	State Pass-Through Grantor's Number	Expenditures
U.S. Department of Health and Human Services (Continued)			
Passed Through Minnesota Department of Human Services			
Promoting Safe and Stable Families	93.556	N/A	222,890
Temporary Assistance for Needy Families (TANF)	93.558	N/A	1,468,637
Child Support Enforcement Cluster			
Child Support Enforcement	93.563	N/A	2,248,712
Child Support Enforcement -- ARRA	93.563	N/A	284,372
Refugee and Entrant Assistance - State-Administered Programs	93.566	N/A	127,038
Community Services Block Grant Cluster			
Community Services Block Grant	93.569	00100111-12	166,171
Community Services Block Grant -- ARRA	93.710	N/A	136,419
Community-Based Child Abuse Prevention Grants	93.590	N/A	18,167
Child Care Mandatory and Matching Funds	93.596	N/A	257,306
Foster Care Title IV-E Cluster			
Foster Care Title IV-E	93.658	N/A	782,423
Foster Care Title IV-E -- ARRA	93.658	N/A	47,636
Social Services Block Grant Title XX	93.667	N/A	709,268
Chafee Foster Care Independence Program	93.674	N/A	15,500
Medical Assistance Program	93.778	N/A	1,682,751
Block Grants for Community Mental Health Services	93.958	N/A	9,463
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	173,076
Total U.S. Department of Health and Human Services			\$ 9,529,868
U.S. Department of Homeland Security			
Direct			
Emergency Food and Shelter Program Cluster			
Emergency Food and Shelter National Board Program	97.024	N/A	\$ 1,221
Emergency Food and Shelter National Board Program -- ARRA	97.114	N/A	613
Passed Through Minnesota Department of Natural Resources			
Boating Safety Financial Assistance	97.012	N/A	18,258
Cooperating Technical Partners	97.045	N/A	3,738
Passed Through Minnesota Department of Public Safety			
Hazard Mitigation Grant	97.039	N/A	19,184
Emergency Management Performance Grants	97.042	2000-3139	56,049
Homeland Security Grant Program	97.067	N/A	308,572
Total U.S. Department of Homeland Security			\$ 407,635
Total Federal Awards			\$ 13,600,770

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**OLMSTED COUNTY
ROCHESTER, MINNESOTA**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2009**

1. Reporting Entity

The Schedule of Expenditures of Federal Awards presents the activities of federal award programs expended by Olmsted County. The County's reporting entity is defined in Note 1 to the financial statements.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Olmsted County under programs of the federal government for the year ended December 31, 2009. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of Olmsted County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Olmsted County.

3. Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

4. Reconciliation to Schedule of Intergovernmental Revenue

Federal grant revenue per Schedule of Intergovernmental Revenue	\$	13,940,290
Grants received more than 60 days after year-end deferred in 2009		
Residential Substance Abuse Treatment for State Prisoners		2,528
Edward Byrne Memorial Justice Assistance Grant Program		19,986
Highway Planning and Construction		40,475
Federal Transit Metropolitan Planning Grants		80,217
Alcohol Impaired Driving Countermeasures Incentive Grants		3,020
Public Health Emergency Preparedness		28,128
Child Support Enforcement		84,600
Community Services Block Grant		553
Medical Assistance Program		71,800
Hazard Mitigation Grant		6,893

**OLMSTED COUNTY
ROCHESTER, MINNESOTA**

4. Reconciliation to Schedule of Intergovernmental Revenue (Continued)

Deferred in 2008, recognized as revenue in 2009	
State Administrative Matching Grants for Food Stamp Program	(2,551)
Part E - Developing, Testing, and Demonstrating Promising New Programs	(31,111)
Child Care and Development	(46,870)
Foster Care Title IV-E, Master SW Train	(3,800)
Chafee Foster Care Independence	(3,660)
Medical Assistance Program	(146,210)
Block Grants for Prevention and Treatment of Substance Abuse	(61,761)
Federal Declared Disaster Assistance - FEMA grant	(220,737)
Cooperating Technical Partners	(828)
Homeland Security Emergency Management	(217,352)
Deferred in 2008, overestimated	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	1,607
Deferred in 2008 - shown as State Revenue	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	34,260
Homeland Security Grant Program	21,293
	21,293
Expenditures Per Schedule of Expenditures of Federal Awards	\$ 13,600,770

5. Subrecipients

Of the expenditures presented in the schedule, Olmsted County provided federal awards to subrecipients as follows:

CFDA Number	Program Name	Amount Provided to Subrecipients
93.596	Child Care Mandatory and Matching Funds	\$ 257,306

6. American Recovery and Reinvestment Act

The American Recovery and Reinvestment Act of 2009 (ARRA) requires recipients to clearly distinguish ARRA funds from non-ARRA funding. In the schedule, ARRA funds are denoted by the addition of ARRA to the program name.