



REBECCA OTTO  
STATE AUDITOR

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## REPORT ON MINNESOTA LEGAL COMPLIANCE

Ramsey/Washington County Resource  
Recovery Project Board

We have audited the financial statements of the governmental activities and the General Fund of the Ramsey/Washington County Resource Recovery Project Board as of and for the year ended December 31, 2011, which collectively comprise the Ramsey/Washington County Resource Recovery Project Board's basic financial statements. 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 Political Subdivisions*, 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 Political Subdivisions* contains six categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, and miscellaneous provisions. Our study included all of the listed categories, except that we did not test for compliance in public indebtedness because there is no long-term debt outstanding.

The results of our tests indicate that, for the items tested, the Ramsey/Washington County Resource Recovery Project Board complied with the material terms and conditions of applicable legal provisions.

This communication is intended solely for the information and use of the Ramsey/Washington County Resource Recovery Project Board 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

May 15, 2012