



## OFFICE OF THE LEGISLATIVE AUDITOR

STATE OF MINNESOTA • James Nobles, Legislative Auditor

March 31, 2016

Mr. Michael Rothman, Commissioner  
Minnesota Department of Commerce  
85 7<sup>th</sup> Place East  
Saint Paul, Minnesota 55101

Dear Commissioner Rothman:

We are pleased to inform you that our audit of the Department of Commerce's compliance with federal program requirements for fiscal year 2015 did not identify any internal control weaknesses or instances of noncompliance that resulted in written findings or recommendations. Our work was limited to the following major federal program administered by the Department of Commerce: Low-Income Home Energy Assistance, CFDA 93.568, which had expenditures of \$118,546,391. Our work was not a comprehensive audit of the Department of Commerce.

We conducted this work in your department as part of our annual audit of the state's compliance with federal program requirements and federal grant expenditures for the year ended June 30, 2015, as required by the U.S. Office of Management and Budget (OMB) *Circular A-133* and the corresponding *Compliance Supplement*, dated June 2015.

If you have any questions about our audit work, please contact Scott Tjomsland, Audit Director, at (651) 297-2860. Thank you for the cooperation extended to our staff during the audit.

Sincerely,

Handwritten signature of James R. Nobles in black ink.

James R. Nobles  
Legislative Auditor

Handwritten signature of Cecile M. Ferkul in black ink.

Cecile M. Ferkul, CPA, CISA  
Deputy Legislative Auditor

cc: William Grant, Deputy Commissioner  
John Harvanko, Energy Program Director  
Tim Jahnke, Director of Administrative Services  
Barb Ruckheim, Financial Reporting Director, Minnesota Management and Budget  
Jeanine Kuwik, Director, Internal Control Unit, Minnesota Management and Budget

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