



OFFICE OF THE LEGISLATIVE AUDITOR

STATE OF MINNESOTA • James Nobles, Legislative Auditor

March 31, 2016

Dr. Brenda Cassellius, Commissioner
Minnesota Department of Education
1500 Highway 36 West
Roseville, MN 55113

Dear Commissioner Cassellius:

We are pleased to inform you that our audit of the Department of Education'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 programs administered by the Department of Education: Special Education Cluster, CFDA 84.027 and 84.173, which had expenditures of \$190,688,390; Title I – Grants to Local Education Agencies, CFDA 84.010, which had expenditures of \$155,260,137; Child and Adult Care Food, CFDA 10.558, which had expenditures of \$63,903,040 and Child Nutrition Cluster, CDFR 10.553, 10.555, 10.556, and 10.559, which had expenditures of \$243,849,878 (including the value of federally-funded commodities). Our work was not a comprehensive audit of the Department of Education.

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 Tracy Gebhard, Audit Director, at (651) 296-0038. 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: Denise Anderson, Chief Financial Officer
Barb Ruckheim, Financial Reporting Director, Minnesota Management and Budget
Jeanine Kuwik, Director, Internal Control Unit, Minnesota Management and Budget

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