



OFFICE OF THE LEGISLATIVE AUDITOR

STATE OF MINNESOTA • James Nobles, Legislative Auditor

March 31, 2016

Major General Richard C. Nash, Adjutant General
Department of Military Affairs
Veterans Service Building
20 West 12th Street
Saint Paul, Minnesota 55155

Dear Major General Nash:

We are pleased to inform you that our audit of the Department of Military Affairs' 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 Military Affairs: National Guard Military Operations and Maintenance Projects, CFDA 12.401, which had expenditures of \$51,550,816. Our work was not a comprehensive audit of the Department of Military Affairs.

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: Don Kerr, Executive Director
Ben Labelle, Comptroller
Barb Ruckheim, Financial Reporting Director, Minnesota Management and Budget
Jeanine Kuwik, Director, Internal Control Unit, Minnesota Management and Budget

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