



**OFFICE OF THE LEGISLATIVE AUDITOR**

STATE OF MINNESOTA • James Nobles, Legislative Auditor

April 1, 2016

Mr. Charles Zelle, Commissioner  
Minnesota Department of Transportation  
395 John Ireland Boulevard  
Saint Paul, Minnesota 55155-1899

Dear Commissioner Zelle:

We are pleased to inform you that our audit of the Department of Transportation’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. We based our conclusions on our review of the audit work performed by the MnDOT Office of Audit and our supplemental procedures as outlined in our interagency agreement.

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. Our work was not a comprehensive audit of your department and was limited to the following major federal programs:

<u>CFDA Number</u>	<u>Federal Program Name</u>	<u>Federal Expenditures</u>
20.106	Airport Improvement Program	\$40,555,044
	Highway Planning and Construction Cluster:	
20.205	Highway Planning and Construction	\$595,943,601
20.205	ARRA-Highway Planning and Construction	\$1,174,206
20.205	R&D-Highway Planning and Construction	\$12,807,420

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,

James R. Nobles  
Legislative Auditor

Cecile M. Ferkul, CPA, CISA  
Deputy Legislative Auditor

- cc: Tracy Hatch, Deputy Commissioner/Chief Operating Officer/CFO
- Susan Mulvihill, Deputy Commissioner/Chief Engineer
- Dan Kahnke, Audit Director, Office of Audit
- Barb Ruckheim, Financial Reporting Director, Minnesota Management and Budget
- Jeanine Kuwik, Director, Internal Control Unit, Minnesota Management and Budget

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