

Financial-Related Audit

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**Capitol Area Architectural and  
Planning Board**

**July 1, 1999, through June 30, 2003**



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## Financial Audit Division

The Office of the Legislative Auditor (OLA) is a professional, nonpartisan office in the legislative branch of Minnesota State government. Its principal responsibility is to audit and evaluate the agencies and programs of state government (the State Auditor audits local governments).

OLA's Financial Audit Division annually audits the state's financial statements and, on a rotating schedule, audits agencies in the executive and judicial branches of state government, three metropolitan agencies, and several "semi-state" organizations. The division also investigates allegations that state resources have been used inappropriately.

The division has a staff of approximately fifty auditors, most of whom are CPAs. The division conducts audits in accordance with standards established by the American Institute of Certified Public Accountants and the Comptroller General of the United States.

Consistent with OLA's mission, the Financial Audit Division works to:

- Promote Accountability,
- Strengthen Legislative Oversight, and
- Support Good Financial Management.

Through its Program Evaluation Division, OLA conducts several evaluations each year and one best practices review.

OLA is under the direction of the Legislative Auditor, who is appointed for a six-year term by the Legislative Audit Commission (LAC). The LAC is a bipartisan commission of Representatives and Senators. It annually selects topics for the Program Evaluation Division, but is generally not involved in scheduling financial audits.

All findings, conclusions, and recommendations in reports issued by the Office of the Legislative Auditor are solely the responsibility of the office and may not reflect the views of the LAC, its individual members, or other members of the Minnesota Legislature.

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All OLA reports are available at our Web Site: <http://www.auditor.leg.state.mn.us>

If you have comments about our work, or you want to suggest an audit, investigation, evaluation, or best practices review, please contact us at 651-296-4708 or by e-mail at [auditor@state.mn.us](mailto:auditor@state.mn.us)



**OFFICE OF THE LEGISLATIVE AUDITOR**  
State of Minnesota • James Nobles, Legislative Auditor

Representative Tim Wilkin, Chair  
Legislative Audit Commission

Members of the Legislative Audit Commission

The Honorable Carol Molnau, Lieutenant Governor  
Capitol Area Architectural and Planning Board Chair

Members of the Capitol Area Architectural and Planning Board

Ms. Nancy Stark, Executive Secretary  
Capitol Area Architectural and Planning Board

We have audited the Capitol Area Architectural and Planning Board for the period July 1, 1999, through June 30, 2003. Our audit scope included employee payroll and per diem, rent, professional/technical services, supplies, equipment, and other administrative expenditures. The audit objectives and conclusions are highlighted in the individual chapters of this report.

We conducted our audit in accordance with *Government Auditing Standards*, as issued by the Comptroller General of the United States. Those standards require that we obtain an understanding of management controls relevant to the audit. The standards require that we design the audit to provide reasonable assurance that the Capitol Area Architectural and Planning Board complied with provisions of laws, regulations, contracts, and grants that are significant to the audit. The management of the Capitol Area Architectural and Planning Board is responsible for establishing and maintaining the internal control structure and complying with applicable laws, regulations, contracts, and grants.

This report is intended for the information of the Legislative Audit Commission and the management of the Capitol Area Architectural and Planning Board. This restriction is not intended to limit the distribution of this report, which was released as a public document on September 26, 2003.

*/s/ James R. Nobles*

James R. Nobles  
Legislative Auditor

*/s/ Claudia J. Gudvangen*

Claudia J. Gudvangen, CPA  
Deputy Legislative Auditor

End of Fieldwork: August 12, 2003

Report Signed On: September 23, 2003

# Capitol Area Architectural and Planning Board

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### **Audit Participation**

The following members of the Office of the Legislative Auditor prepared this report:

Claudia Gudvangen, CPA	Deputy Legislative Auditor
Dave Poliseno, CPA, CISA	Audit Manager
Ellen Sibley, CPA, CIA	Auditor-in-Charge
Rob Litchke	Auditor

### **Exit Conference**

We discussed the results of the audit with the following staff of the Capitol Area Architectural and Planning Board at an exit conference on September 16, 2003:

Nancy Stark	Executive Secretary
Renita Dellwo	State Program Administrator

# Capitol Area Architectural and Planning Board

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## Report Summary

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### Key Findings:

- The board did not review payroll and expenditure reports to ensure that its transactions were properly recorded in the state's accounting system. (Finding 1, page 7 and Finding 4, page 12)
- The board did not always comply with the state's procurement requirements such as competitive bidding, execution of contracts, and verification of goods received. (Finding 2, page 11)
- The board did not accurately record certain transactions in the state's accounting system. (Finding 3, page 12)

### Agency Background:

The Legislature created the Capitol Area Architectural and Planning Board in 1967. Its organization and purpose are defined in Minn. Stat. Section 15.50 (2002). In part, the Legislature established the board to "preserve and enhance the dignity, beauty, and architectural integrity of the capitol, the buildings immediately adjacent to it, the capitol grounds, and the capitol area." The Capitol Area Architectural and Planning Board consists of ten members. Four members are appointed by the Governor, three members by the Mayor of Saint Paul, and one member each is appointed by the President of the Senate and the Speaker of the House of Representatives. The Lieutenant Governor serves as the chair of the board.

**Financial-Related Audit Reports** address internal control weaknesses and noncompliance issues found during our audits of state departments and agencies. The scope of our work at the Capitol Area Architectural and Planning Board included employee payroll and per diem, rent, professional/technical services, supplies, equipment, repairs, and other administrative expenditures for the period July 1, 1999, through June 30, 2003.

# Capitol Area Architectural and Planning Board

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# Capitol Area Architectural and Planning Board

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## Chapter 1. Introduction

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The Legislature created the Capitol Area Architectural and Planning Board in 1967. Its organization and purpose are defined in Minn. Stat. Section 15.50. In part, the Legislature established the board to “preserve and enhance the dignity, beauty, and architectural integrity of the capitol, the building immediately adjacent to it, the capitol grounds, and the capitol area.” The capitol area is a legally defined portion of the city of Saint Paul surrounding the state capitol. The board oversees all capitol area projects.

The Capitol Area Architectural and Planning Board consists of ten members. Four members are appointed by the Governor, three members by the Mayor of Saint Paul, and one member each is appointed by the President of the Senate and the Speaker of the House of Representatives. The Lieutenant Governor serves as the chair of the board.

In addition to board members, pursuant to Minn. Stat. Section 15.50, Subd. 2(h), an advisory committee of three persons exists to “advise the board on all architectural and planning matters.” Each member of the advisory committee must be either a professional architect or a planner. They are selected and appointed as follows:

- One by the State Board of Arts,
- One by the Capitol Area Architectural and Planning Board, and
- One by the Minnesota Society of the American Institute of Architects

The board’s current staff consists of an executive secretary, one planner, a program administrator, and an office and administrative specialist. Nancy Stark has been the executive secretary since March 1996.

General Fund appropriations financed the board’s main operations. Table 1-1 shows the board’s financial activity for the audit period.

# Capitol Area Architectural and Planning Board

**Table 1-1  
Sources and Uses of Funds  
For the Three Fiscal Years Ended June 30, 2002**

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
<b>Sources:</b>				
State Appropriations <sup>(1)</sup>	\$638,000	\$306,000	\$315,000	\$323,000
Receipts	7	1,950	107	2,775
Less: Cancellations <sup>(2)</sup>	0	-34,348	0	-38,879
Transfers In <sup>(3)</sup>	27,200	16,800	0	0
Balance Forward In <sup>(4)</sup>	163,997	212,033	166,365	185,044
<b>Total Sources</b>	<u>\$829,204</u>	<u>\$502,435</u>	<u>\$481,472</u>	<u>\$471,940</u>
<b>Uses:</b>				
Payroll	\$221,928	\$243,236	\$242,200	\$255,600
Per Diems	2,585	3,575	5,940	5,995
Rent	32,230	33,043	34,206	35,225
Repairs	2,733	5,727	3,163	4,352
Professional/Technical Services	10,640	4,023	3,375	0
Supplies	4,991	14,082	1,136	1,777
Equipment	1,606	25,949	253	970
Aid to Other Government <sup>(5)</sup>	326,000	0	0	0
Other	4,458	6,435	4,790	5,454
Transfers Out	10,000	0	1,365	3,000
<b>Total Expenditures</b>	<u>\$617,171</u>	<u>\$336,070</u>	<u>\$296,428</u>	<u>\$312,373</u>
Balance Forward Out	212,033	166,365	185,044	159,567
<b>Total Uses</b>	<u>\$829,204</u>	<u>\$502,435</u>	<u>\$481,472</u>	<u>\$471,940</u>

Notes:

1. In fiscal year 2000, the board received appropriations of \$326,000 for the state's contribution for the national World War II Memorial in Washington, D.C and \$10,000 for the Spanish-American War commemorative plaque.
2. In fiscal year 2003, the board received a five percent base budget reduction of \$16,000 per Law of 2002, Ch. 2002, and an allotment of \$6,341 per Minn. Stat. Section 16A.152, Subd. (4)
3. The board received transfers of \$17,200 and \$16,800 from the Department of Administration in fiscal years 2000 and 2001 as part of the Small Agency Infrastructure Initiative. The transfers funded charges for local area network administration, maintenance, and support for the board's computer systems.
4. The balance forward in represents unexpended project funds and operating funds in the biennium.
5. The board paid \$326,000 to the Veterans Affairs Department for the World War II Memorial. See note #1.

Source: Minnesota Accounting and Procurement System (MAPS) as of September 2, 2003.



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## Chapter 2. Payroll and Per Diem Expenditures

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### *Chapter Conclusions*

*The Capitol Area Architectural and Planning Board's internal controls generally provided reasonable assurance that it accurately compensated employees in compliance with the applicable bargaining agreements and management's authorization and properly recorded payroll expenditures in the accounting and payroll systems. However, the board did not independently verify the SEMA4 payroll register to ensure that staff accurately entered payroll transactions into the state's payroll system.*

*For the items tested, the board complied with the significant finance-related legal provisions and related employee bargaining agreements and compensation plans. The council properly paid per diem to its board members.*

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The Capitol Area Architectural and Planning Board currently employs four full-time employees. The positions (executive secretary, planner principal, administrative specialist, and program administrator) are covered under various state bargaining agreements and compensation plans. In addition, pursuant to Minn. Stat. Section 15.0575 (2002), board members receive per diems of \$55 per day for board activities.

The board has three architectural and planning advisors who serve as consultants to the board. The advisors provide advice to the board and its staff on all planning and design matters within its jurisdiction. In accordance with Minn. Stat. Section 15.059, Subd. 3 (2002), members of advisory committees may be compensated at the rate of \$55 a day. The board compensates these advisors either through per diem payments or through professional service payments, depending on their specific responsibilities. Concerning payments to advisors through per diems, board policy states:

For these professional services, compensation to the advisors for per diems is recommended for the following advising activities:

- \$55.00/day per diems plus mileage for all CAAPB (Capitol Area Architectural and Planning Board) meetings.
- \$55.00/day per diems plus mileage for all in office consultation with staff, or the board regarding project resolution.

Payroll and per diem expenditures comprised approximately 80 percent of total office expenditures, totaling \$964,595 for the four fiscal years ending June 30, 2003. Table 2-1 shows the total amounts of payroll and per diem expenditures by type for the audit period.

# Capitol Area Architectural and Planning Board

**Table 2-1**  
**Payroll and Per Diem Expenditures**  
**Fiscal Years 2000 – 2003**

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
Full-Time Salaries	\$221,785	\$241,368	\$242,033	\$255,458
Overtime Pay	0	1,733	0	0
Other Benefits	143	134	166	142
Per Diem	<u>2,585</u>	<u>3,575</u>	<u>5,940</u>	<u>5,995</u>
Total	<u>\$224,513</u>	<u>\$246,810</u>	<u>\$248,139</u>	<u>\$261,595</u>

Source: Auditor summary of Minnesota Accounting and Procurement System (MAPS) data for budget fiscal years 2000 – 2003.

## Audit Objectives and Methodology

Our review of payroll and per diem expenditures focused on the following questions:

- Did the board’s internal controls provide reasonable assurance that it accurately recorded payroll expenditures in the accounting records and complied with applicable legal provisions and management’s authorization?
- Did the board comply with significant finance-related legal provisions including bargaining agreements and compensation plans?
- Did the board pay per diems in accordance with applicable legal provisions?

To answer these questions, we interviewed office employees to gain an understanding of the payroll and the per diem processes. We analyzed payroll expenditures to verify proper recording. We analyzed employee compensation and tested hours worked and pay rate increases to ensure compliance with the terms of the applicable bargaining unit agreements and compensation plans. We determined if board members’ per diem payments were made appropriately. We followed up on our *State Paid Per Diem Report* issued in 2001 to determine if the council had obtained repayments from those board members identified in the report.

## Conclusions

The Capitol Area Architectural and Planning Board’s internal controls generally provided reasonable assurance that it accurately compensated employees in compliance with the applicable bargaining agreements and management’s authorization and properly recorded payroll expenditures in the accounting and payroll systems. However, the board did not independently verify the SEMA4 payroll register to ensure that staff accurately entered payroll transactions into the state’s payroll system, as discussed in Finding 1.

For the items tested, the board complied with the significant finance-related legal provisions and related employee bargaining agreements and compensation plans. The council properly paid per diem payments to its board members.

## Capitol Area Architectural and Planning Board

- 1. The board did not review the payroll register report to ensure that payroll transactions were entered accurately on SEMA4.**

The board's accountant entered payroll transactions into SEMA4, which generated payments to all employees. The board did not perform an independent review of the payroll register output report to verify that the employee accurately entered those transactions into SEMA4. SEMA4 Operating Policy and Procedure PAY 0028 requires agencies to, "... review the payroll register to verify that time and amounts were paid at the correct rate, and any necessary adjustments were processed." Without this verification, erroneous payroll transactions could be entered into SEMA4 without detection.

### *Recommendation*

- The board should establish an independent review of the payroll register to verify that staff entered the correct payroll transactions into SEMA4.*

**Capitol Area Architectural and Planning Board**

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## Chapter 3. Administrative Expenditures

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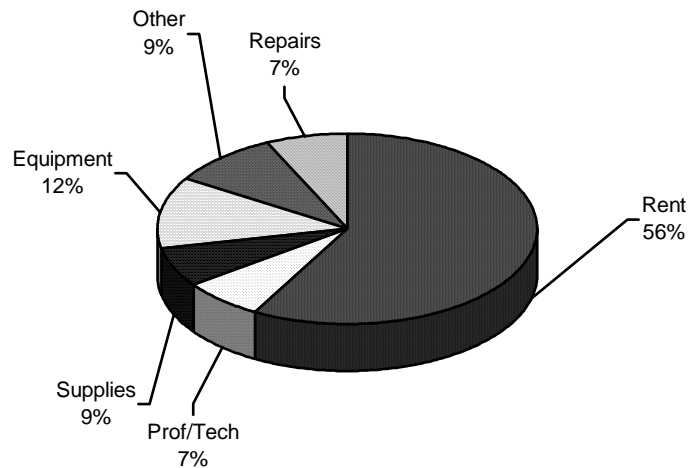
### *Chapter Conclusions*

*The Capitol Area Architectural and Planning Board did not establish effective controls in procurement areas. The board did not always comply with the state's procurement requirements such as competitive bidding, execution of contracts, and verification of goods received. In addition, the board did not always record the correct record dates and object codes in the state's accounting system. Also, the board did not review expenditure reports to ensure that its transactions were properly recorded in the state's accounting system.*

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The Capitol Area Architectural and Planning Board incurred administrative costs for rent, professional/technical services, supplies, equipment, repairs, and various services. Figure 3-1 shows administrative expenditures by type for the four fiscal years ended June 30, 2003.

**Figure 3-1  
Administrative Expenditures  
Four Fiscal Years Ended June 30, 2003**



Note: The administrative expenditures do not include grants made to other state agencies.

Source: Minnesota Accounting and Procurement System (MAPS) as of August 13, 2003.

# **Capitol Area Architectural and Planning Board**

## **Rent**

The board's administrative expenditures included rent for its office space in the Department of Administration Building in Saint Paul. The Department of Administration's Real Estate Management Division is responsible for entering into lease agreements on behalf of the board. The board averaged about \$33,700 per year in rent expenditures over the audit period.

## **Supplies, Equipment, and Repairs**

Supplies, equipment, and repair expenditures accounted for approximately 30 percent of the board's nonpayroll administrative expenditures. In fiscal year 2001, the board spent \$25,940 on office furniture, computer hardware, and software upgrades. The board received funds from the Department of Administration for the computer upgrades as part of the small agency infrastructure assistance project.

## **Professional/Technical Services**

Professional/technical services accounted for approximately seven percent of the board's nonpayroll administrative expenditures. The Capitol Area Architectural and Planning Board hires professional consultants to help fulfill its statutory responsibility to "preserve and enhance the dignity, beauty, and architectural integrity of the capitol...." In accordance with board policy, the board compensated these consultants either through professional service payments or per diem payments, depending on their specific responsibilities. Concerning payments to advisors for professional services, board policy states "compensation to the advisors is recommended for professional/technical services that are not within the capabilities of board staff, but essential to the framework of initial project development through preschematic design, the advisors would be paid on the basis of \$50/hr." In fiscal year 2002, the board paid \$3,375 to an advisor for a design framework for the southwest corner of the capitol mall.

## **Audit Objectives and Methodology**

Our audit administrative expenditures focused on the following objectives:

- Did the board's internal controls provide reasonable assurance that it adequately safeguarded assets, properly recorded administrative expenditures in the accounting records, and complied with applicable legal provisions and management's authorization?
- For the items tested, did the board comply with significant finance-related legal provisions concerning administrative expenditures?

To answer these questions, we analyzed administrative expenditures. We interviewed employees to gain an understanding of the process used to purchase goods and services, including the process to ensure receipt of goods and services before payment. We tested a sample of expenditure transactions to determine if they were properly authorized, adequately supported, and accurately recorded. We determined if a sample of purchases complied with purchasing

## Capitol Area Architectural and Planning Board

guidelines and prompt payment requirements. In addition, we determined if the board adequately safeguarded assets.

### Conclusions

The Capitol Area Architectural and Planning Board did not establish effective controls in procurement areas. The board did not always comply with the state's procurement requirements, such as competitive bidding, execution of contracts, and verification of goods received, as discussed in Finding 2. In addition, the board did not always record the correct record dates and object codes in the state's accounting system, as discussed in Finding 3. Also, the board did not review expenditure reports to ensure that its transactions were properly recorded in the state's accounting system, as discussed in Finding 4.

#### **2. The board did not always comply with the state's procurement requirements.**

The board did not always comply with the state's procurement requirements, such as competitive bidding, execution of contracts, and verification of goods received. Our review indicated the following problems.

- The board did not follow required bidding procedures when purchasing goods through a nonstate vendor. Department of Administration's Materials Management Division requires agencies to obtain a specified number of bids, depending on the dollar amount of the purchase. We tested 13 items and found that 8 purchases totaling \$21,350 did not comply with the Materials Management Division's bidding requirements. In addition, we found one purchase for \$2,620 where the board did not review the state's list of approved vendors before making the purchase. Noncompliance with state purchasing policies could result in the state incurring excessive costs for purchased goods.
- The board did not execute a professional/technical services contract when it paid a consultant \$3,940 to design and maintain its web site. State policies require that professional/technical services be covered by a contract.
- The board did not properly document the receipt of goods or services prior to making payment. For 8 of 19 items tested, the board did not document that it received the goods or services. Without evidence of receipt of goods, the risk of errors and unauthorized transactions increases.

#### *Recommendations*

- *The board should follow the state's procurement regulations when purchasing goods or services.*
- *The board should document the receipt of goods and services prior to paying the invoice.*

## Capitol Area Architectural and Planning Board

### **3. PRIOR FINDING NOT RESOLVED: The board did not accurately record certain transactions in the state's accounting system (MAPS).**

The board erroneously coded certain transactions in MAPS. Our review of board activities indicated the following problems:

- The board coded certain transactions to the wrong object codes. We tested 15 expenditure transactions and found that the board incorrectly coded 6 of them. The board incorrectly coded the items to repairs instead of equipment, equipment rental, and maintenance contracts. Object codes should accurately reflect the nature of the expenditure.
- The board did not generally assign the correct record dates to its expenditure transactions. The board typically used the date it received the invoice as the record date, instead of the date it received the goods or services. Record dates identify when the state incurred an obligation and should represent the date that the goods or services were received. This is especially important for determining year-end liabilities. Failure to use the proper record date could result in an understatement of liabilities in the state's financial statements.

#### *Recommendation*

- *The board should ensure that it records its financial activity in the state's accounting system with the correct record dates and object codes.*

### **4. The board did not regularly review MAPS' expenditure reports to ensure that it properly recorded its financial information on the system.**

Due to a limited staff size, one employee purchased the goods or services, entered the purchase orders on MAPS, and entered payments into MAPS. However, no one independent of the process regularly reviewed any system reports to ensure the integrity of the transactions. It is important in situations where a complete separation of duties is not practical, that a periodic independent review be performed to ensure that the accounting system is accurate. Without this verification, erroneous financial transactions could be entered into MAPS without detection.

#### *Recommendation*

- *The board should perform an independent review of MAPS reports to ensure that the amounts recorded in the system are accurate and proper.*



# Capitol Area Architectural and Planning Board

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## Status of Prior Audit Issues As of August 12, 2003

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### Most Recent Audit

**Legislative Audit Report 99-51**, issued in September 1999, covered the three fiscal years ended June 30, 1999. The scope of this audit included general financial management, including appropriations, payroll and professional/technical services, and per diem payments. The report included five written findings. The board implemented recommendations for four of the findings. We repeated the finding concerning accurate recording of transactions in MAPS in Finding 3.

**Special Review: State-Paid Per Diems Legislative Audit Report 01-05**, issued in March 2001 and covered fiscal year 2000. The scope of the special review was to determine the legal requirements for payment of per diems, the administrative policy and procedural changes that boards and committees could institute to ensure compliance with existing per diem laws, and determine whether any state employee inappropriately received per diems during fiscal year 2000. The issue cited in the report related to the board paying an advisor multiple per diems for one day's activities. In addition, the board did not require advisors to document activities when requesting per diems. In fiscal year 2000, the advisor repaid the overpayment of \$165.

#### State of Minnesota Audit Follow-Up Process

The Department of Finance, on behalf of the Governor, maintains a quarterly process for following up on issues cited in financial audit reports issued by the Legislative Auditor. The process consists of an exchange of written correspondence that documents the status of audit findings. The follow-up process continues until Finance is satisfied that the issues have been resolved. It covers entities headed by gubernatorial appointees, including most state agencies, boards, commissions, and Minnesota state colleges and universities. It is not applied to audits of the University of Minnesota, any quasi-state organizations, such as the metropolitan agencies, or the State Agricultural Society, the state constitutional officers, or the judicial branch.

## Capitol Area Architectural and Planning Board

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## Capitol Area Architectural and Planning Board

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September 23, 2003

James R. Nobles  
Legislative Auditor  
Office of the Legislative Auditor  
Room 14 Centennial Building  
St. Paul, Minnesota 55155

### **Re: Response to Auditor's Comments and Recommendations**

Dear Mr. Nobles:

Below is our response to your comments and recommendations as a result of the audit of the Capitol Area Architectural and Planning Board (CAAPB) for the period of July 1, 1999, through June 30, 2003. We have already taken steps to implement changes in our procedures to ensure compliance with the recommendations.

#### **Auditor's Finding 1: The board did not review the payroll register report to ensure that payroll transactions were entered accurately on SEMA4.**

**Response:** The CAAPB's accountant has always had the Executive Secretary review and sign the employees' timesheets. The CAAPB agrees with the finding and have established an independent review and signoff of the payroll register report by the Executive Secretary to verify that staff entered the correct payroll transactions into SEMA4.

#### **Auditor's Finding 2: The board did not always comply with the state's procurement requirements.**

**Response:** The CAAPB agrees with the findings and will follow the state's procurement regulations when purchasing goods or services with assistance from the Materials Management Division when necessary. The board will take greater care in documenting the receipt of goods and services prior to paying the invoice.

**Auditor's Finding 3: PRIOR FINDING NOT RESOLVED: The board did not accurately record certain transactions in the state's accounting system (MAPS).**

**Response:** The CAAPB agrees with the finding and will take greater care to record proper object codes concerning repairs vs. maintenance contracts and will ask for clarification of object codes from Materials Management Division when necessary.

The Department of Administration's Financial Management and Reporting Division has recently provided training concerning input of payments and correct input of record dates. Staff attended that training and has implemented the changes to insure proper obligation dates to the State.

**Auditor's Finding 4: The board did not regularly review MAPS' expenditure reports to ensure that it properly recorded its financial information on the system.**

**Response:** The CAAPB agrees with the finding and has implemented a monthly review process by the Executive Secretary to ensure that amounts recorded in the MAPS system are accurate and proper.

We will provide you with an electronic copy of our response, as requested. Please contact me at 651.296.1162 if you should have any questions.

Sincerely,

*/s/ Nancy Stark*

Nancy Stark  
Executive Secretary

c: Lt. Governor Carol Molnau, Chair CAAPB

NS:rnd  
a:/caapb response