OFFICE OF THE LEGISLATIVE AUDITOR
STATE OF MINNESOTA

Management Letter

Department of Transportation
Fiscal Year Ended June 30, 2003

MARCH 19, 2004 **04-17**

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 forty 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.

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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If you have comments about our work, or you want to suggest an audit, investigation, or evaluation, please contact us at 651-296-4708 or by e-mail at auditor@state.mn.us

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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
Tom Donahue, CPA	Audit Manager
Laura Peterson, CPA	Auditor-in-Charge
George Deden, CPA	Senior Auditor
Gena Hoffman	Senior Auditor
Cheryl Mullan	Intern

Exit Conference

We discussed the results of the audit with the following staff of the Department of Transportation at an exit conference held on March 8, 2004:

Douglas Differt	Deputy Commissioner
Richard Stehr	Director, Engineering Services Division
Randall Halvorson	Director, Program Management Division
Julie Skallman	Director, State Aid for Local Transportation
Marthand Nookala	Director, Operations Safety and Technology
Nelrae Succio	Engineer Principal Administrator
Kevin Gray	Director, Finance and Administration
Scott Peterson	Office of Finance
Bonnie Kollmann	Office of Finance
Terry Lemke	Financial Planning and Analysis
Ron Gipp	Director, Office of Audit
Larry Kienitz	Office of Audit
Dave Christensen	Office of Audit
Dave Wolvert	Office of Audit

Report Summary

Key Findings and Recommendations:

As a result of audit procedures performed by our office and the Department of Transportation (MnDOT) Office of Audit, we identified various weaknesses in internal control and instances of noncompliance. For each finding, we recommended the department establish appropriate procedures or improve its oversight to ensure compliance with federal and state regulations. Areas of concern include:

- MnDOT did not ensure the accuracy of the infrastructure and right of way capital outlay expenditures on the state's financial statements. We noted that MnDOT personnel did not implement sufficient internal controls to ensure they accurately valued the infrastructure and right of way assets and capital outlay expenditures reported in the state's basic financial statements. We brought certain errors to the attention of MnDOT staff before they compiled the Trunk Highway Fund financial statements. In addition, we recommended several audit adjustments to the Department of Finance for the infrastructure and right of way assets and capital outlay expenditures. (Finding 1, page 3)

- MnDOT should improve certain project oversight procedures. MnDOT Office of Audit repeated several issues from its previous audit and identified several new areas where departmental procedures were inadequate and needed improvement. (Finding 2, page 5)

- MnDOT over obligated federal funds under the airport improvement program. For one state project under the federal Airport Improvement Program (CFDA #20.106), MnDOT Office of Audit noted that federal funds were over obligated by $166,000. The department should develop procedures to monitor the available balance of federal funds. (Finding 3, page 6)

Management letters address internal control weaknesses and noncompliance issues found during our annual audit of the state's financial statements and federally funded programs. The scope of work in individual agencies is limited. During the fiscal year 2003 audit, our work at the Department of Transportation focused on state highway construction expenditures, grants for airport improvement, and grants to local governments for road construction and maintenance. We also reviewed local bridge project and transit operation disbursements. Finally, we reviewed two federally funded programs administered by the department to determine whether the department complied with certain federal requirements. Our work on the federal programs was performed in conjunction with the MnDOT Office of Audit. The department's response is included in the report.

Representative Tim Wilkin, Chair
Legislative Audit Commission

Members of the Legislative Audit Commission

Ms. Carol Molnau, Lieutenant Governor/Commissioner
Department of Transportation

We have preformed certain audit procedures at the Department of Transportation (MnDOT) as part of our audit of the basic financial statements of the State of Minnesota as of and for the year ended June 30, 2003. We relied, in part, on the procedures performed by the MnDOT Office of Audit to ensure the state's compliance with the requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that were applicable to the department for the year ended June 30, 2003. We emphasize that this has not been a comprehensive audit of the Department of Transportation.

Table 1 identifies the financial activities within the department that were material to the state's financial statements. We performed certain audit procedures on the department programs as part of our objective to obtain reasonable assurance about whether the State of Minnesota's financial statements for the year ended June 30, 2003, were free of material misstatements.

Table 1
Department of Transportation
Programs Material to the State's Financial Statements
Fiscal Year 2003 (in thousands)

	Amount
Assets:	
Infrastructure	$4,620,135
Right-of-way	1,052,011
Revenue:	
Trunk Highway Federal Grants	276,217
Other Federal Grants (1)	164,566
Expenditures:	
Infrastructure Capital Outlay (2)	333,605
Right-of-Way Capital Outlay (2)	157,005
County State-Aid Highway Grants	413,089
Municipal State-Aid Street Grants	136,837
Federal County Road & Bridge Grants	112,291
Federal Airport Improvement Grants	51,598
Federal Non-urbanized Area Formula Transit Grants	4,467

Note (1): Other Federal Grant Revenue included Federal County Road & Bridge, Airport Improvement, and Non-urbanized Transit grants.
Note (2): The capital outlay amounts include ancillary type costs.

Source: State of Minnesota's *Comprehensive Annual Financial Report* and the Minnesota Accounting and Procurement System for fiscal year 2003.

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Department of Transportation

Table 2 identifies the State of Minnesota's major federal programs administered by the Department of Transportation. We performed certain audit procedures on these programs as part of our objective to obtain reasonable assurance about whether the State of Minnesota complied with federal requirements.

Table 2
Major Federal Programs Administered by MnDOT
Fiscal Year 2003 (in thousands)

Program Name	CFDA	Expenditures
Highway Planning and Construction	20.205	$374,131
Airport Improvement Grants (1)	20.106	$ 51,677

Note (1): The Airport Improvement Grants in this table include all costs of the program. Table 1 includes only the grant payments to subrecipients.

Source: Minnesota Accounting and Procurement System for fiscal year 2003.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States.

Conclusions

Our December 5, 2003, report included an unqualified opinion on the State of Minnesota's basic financial statements included in its Comprehensive Annual Financial Report for the year ended June 30, 2003. In accordance with *Government Auditing Standards*, we also issued our report, dated December 5, 2003, on our consideration of the State of Minnesota's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. In March 2004, we will issue our report on compliance with requirements applicable to each major federal program and internal control over compliance in accordance with OMB Circular A-133.

As a result of our financial statement audit work and the federal compliance review performed by the MnDOT Office of Audit, we identified certain weaknesses in internal control and instances of noncompliance with federal and state regulations, which we discuss in the following findings.

1. The Department of Transportation did not ensure the accuracy of the infrastructure and right-of-way capital outlay expenditures on the state's financial statements.

The Department of Transportation (MnDOT) personnel did not implement sufficient internal controls to ensure they accurately valued the infrastructure and right-of-way assets and capital outlay expenditures reported in the state's basic financial statements. We brought certain coding errors to the attention of MnDOT staff before they compiled the Trunk Highway Fund financial statements. In addition, we recommended several audit adjustments to the Department of Finance for the infrastructure and right-of-way assets and capital outlay expenditures.

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- As of June 2003, the Department of Transportation had not coded $161 million, or 27 percent, of fiscal year 2003 road and bridge construction projects with the necessary codes that help distinguish costs that should be capitalized on the state's financial statements.

  The Department of Transportation used a capital asset code in the state's accounting system (MAPS) to track the type of road construction project. The Project Performance Management System coordinators were responsible for identifying the type of construction project and including the appropriate capital asset code on the Project/Job Authorization form. The coordinators then forwarded the form to the Project Accounting section in the department's financial operations division, and the project accounting staff set up the projects, including the capital asset codes, in MAPS. The project coordinators did not consistently communicate the capital asset code when requesting the MAPS project number, and the project accounting personnel did not require the code before setting up the projects in MAPS. In addition, the project accounting personnel determined the capital asset code for the Design-Build type construction projects.

  The Financial Reporting section of MnDOT created a report that identified those projects that were not assigned a capital asset code. However, in June 2003, we analyzed the project data in MAPS and found that $161 million of projects did not have a capital asset code. The Department of Finance relied on the capital asset code to calculate the infrastructure added capacity costs. Because we detected the errors before the close of the fiscal year, MnDOT added the capital asset codes before the Department of Finance compiled the capital outlay expenditures.

- The Department of Transportation did not ensure the infrastructure and right-of-way assets and capital outlay costs were accurate and complete. We found that the capital outlay expenditures per MAPS:

  - ✓ Were understated in the Trunk Highway Fund and overstated in the General Fund by $56,440,211 for right-of-way and infrastructure costs required to be transferred from the General Fund to the Trunk Highway Fund according to the Laws 2003, 1st Special Session, Chapter 19, Article 4, Section 2;
  - ✓ Included $1,340,925 right-of-way ($570,593) and infrastructure ($770,331) errors from certain MAPS expenditure correction transactions that incorrectly increased the capital outlay rather than decreasing it;
  - ✓ Included $585,322 of right-of-way costs that should not have been capitalized; and
  - ✓ Excluded $204,760 of right-of-way costs that should have been capitalized. This occurred because MnDOT initially recorded right-of-way purchases in a generic project code and never moved the costs from the generic code once the project accounting personnel set up the new code.

  The Department of Transportation used the MAPS project phase codes to track right-of-way and road construction expenditures. The Department of Finance relied on both the project phase and capital asset codes to calculate the right-of-way and infrastructure capital outlay. Although the MAPS project phase codes provided the best method of identifying right-of-way, road construction, and related ancillary type costs, MnDOT never intended the use of the MAPS project phases as a financial reporting tool for the state's financial statements when it implemented the coding. To ensure the accuracy of the financial statements, MnDOT should analyze the MAPS expenditure data to identify expenditures that should be included or excluded from the capital outlay MAPS project phase expenditures and report those exceptions to the Department of Finance.

Recommendations

- *The Department of Transportation should ensure all road construction projects are assigned a capital asset code and that the appropriate operations personnel determine the code.*

- *The Department of Transportation should analyze the MAPS expenditure data to ensure the accuracy of the capital outlay expenditures and report any needed adjustments to the Department of Finance.*

2. The department should improve certain project oversight procedures.

The MnDOT Office of Audit report for fiscal year 2003 identified various concerns and issues where project management oversight could be strengthened or improved. The following issues were identified in the current MnDOT Office of Audit's single audit report for the federal Highway Planning and Construction Program (CFDA #20.205).

- For one state project, MnDOT Office of Audit questioned project costs of approximately $2 million that may have been avoided had informal communications between the contractor and project personnel been formalized. Although each party seemed in agreement that the road mill (removal of specified inches of old road) and overlay (new bituminous laid) project was to be performed one lane at a time, all millwork (both lanes) was done at one time. As a result, the newly milled road surface disintegrated under the weight of the trucks loaded with bituminous brought in for the overlay part of the project. MnDOT Office of Audit also questioned associated contract incentive payments made to the contractor including a bituminous density incentive payment of $84,000, a detour incentive payment of $105,000, and a pavement smoothness disincentive that was reduced from $38,000 to $3,000.

- Additional management attention was needed for bituminous and concrete material testing requirements. The MnDOT Office of Audit report indicated that bituminous material testing requirements were not met and identified two instances where contractors did not begin production with materials in close conformance (within 5 percent) of the mix design, one instance where the mix design aggregate gradation working ranges did not comply with aggregate broadband requirements, and one instance where the contractor was testing bituminous mixtures instead of the department. In addition, the report identified three state projects where required retesting was not done for differences between contractor quality control and agency verification test results. On one project, MnDOT Office of Audit noted that a required certificate of compliance attesting to the quality of dowel bars was not obtained.

- MnDOT Office of Audit identified two projects where major contract changes were made but supplemental agreements were not used. In addition, on one project, the report identified 3 of 15 supplemental agreements where payments totaling $222,000 occurred prior to the execution of the agreements.

- Compliance with National Pollutant Discharge Elimination System (NPDES) permit requirements is a continuing problem. Documented weekly inspections of erosion control effectiveness are required for coverage under the NPDES permit. The MnDOT Office of Audit report indicated that the documentation requirements of weekly inspections of erosion control effectiveness were not met for 14 of 17 construction projects reviewed. The Minnesota Pollution Control Agency requires the NPDES permits to provide control over construction activities for project erosion and sediment control. The MnDOT Office of Audit reported concerns regarding compliance with various parts of NPDES permit requirements in its last three Single Audit reports beginning in fiscal year 2000. Noncompliance with permit requirements could result in potential fines and penalties.

- The department did not ensure an independent appraisal of quality assurance and quality control requirements. For one state project, the contractor performed both the quality control and quality assurance testing. MnDOT Office of Audit noted that while the contractor is responsible for quality control testing, federal regulations require that MnDOT perform the quality assurance testing. Since the quality assurance testing serves to validate the quality control testing, these two tests should be performed by separate entities.

Recommendation

- *The department should strengthen its project oversight procedures to ensure compliance with federal and state requirements.*

3. The department over obligated federal funds under the airport improvement program.

For one state project under the federal Airport Improvement Program (CFDA #20.106), MnDOT Office of Audit noted that federal funds were over obligated. The report indicated that the MnDOT Office of Aeronautics approved a $270,000 grant payment request that led to a $166,000 over obligation of federal funds. The Federal Aviation Administration (FAA) was under a continuing resolution and funds had not yet been encumbered or appropriated for federal fiscal year 2003 (beginning October 1, 2002). The federal fiscal year 2002 allocation for this project totaled $1,169,000. However, actual project obligations for fiscal year 2002 totaled $1,335,000, producing the $166,000 over obligation.

Department of Transportation

The MnDOT Office of Aeronautics reimbursed the grantee $270,000 and requested federal reimbursement. The request was initially rejected because of the over obligation. The department subsequently used $166,000 of its federal fiscal year 2003 allocation to fund the payment.

Recommendation

- *The department should develop procedures to monitor the available balance of federal funds.*

This report is intended for the information of the Legislative Audit Commission and the management of the Department of Transportation. This restriction is not intended to limit the distribution of this report, which was released as a public document on March 19, 2004.

/s/ James R. Nobles	*/s/ Claudia J. Gudvangen*
James R. Nobles Legislative Auditor	Claudia J. Gudvangen, CPA Deputy Legislative Auditor

End of Fieldwork: February 5, 2004

Report Signed On: March 15, 2004

Status of Prior Audit Issues
As of February 5, 2004

March 20, 2003, Legislative Audit Report 03-19 examined the department's activities and programs material to the State of Minnesota's *Comprehensive Annual Financial Report* and the Single Audit for the year ended June 30, 2003. The scope included the state's infrastructure, right-of-way land, trunk highway federal revenue, and county highway and municipal street state-aid grants. The report contained five findings, two of which have been resolved.

Prior audit Finding 3, concerning reporting requirements for the removal and disposition of hazardous building materials or bridge lead paint residue is considered substantially implemented and not repeated again this year. Prior audit Finding 4 ensuring compliance with National Pollutant Discharge Elimination System (NPDES) permit requirements is repeated in Finding 5. Also, prior audit Finding 5 concerning improvement in certain project oversight procedures is shown as Finding 3 of our current report.

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.

Minnesota Department of Transportation

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395 John Ireland Boulevard
Saint Paul, Minnesota 55155-1899

March 11, 2004

James R. Nobles
Legislative Auditor
100 Centennial Office Building
658 Cedar Street
St. Paul, Minnesota 55155

Dear Mr. Nobles:

Thank you and your staff for taking the time to review the summary audit report for fiscal year ended June 30, 2003. My staff and I appreciate your effort and are committed to satisfactory resolution of the findings. Following are Mn/DOT's responses to your findings and recommendations.

Finding 1 – The department did not ensure the accuracy of the infrastructure and right-of-way capital outlay expenditures on the state's financial statements.

Auditor's Recommendations: 1) The department should ensure all road construction projects are assigned a capital asset code and that the appropriate operations personnel determine the code. 2) The department should analyze the MAPS expenditure data to ensure the accuracy of capital outlay expenditures and report any needed adjustments to the Department of Finance.

Mn/DOT Response: Mn/DOT's Office of Finance has begun to do quarterly reviews of the data input on projects for complete coding and accuracy. Any missing codes will be immediately brought to the attention of the operations personnel for resolution. The office has also begun an analysis of MAPS expenditure data to ensure its accuracy and will report needed adjustments to the Department of Finance.

Responsible Person: Kevin Gray, Finance and Administration Division Director

Resolution Date: March 2004 and on-going

Finding 2 – The department should improve certain oversight procedures.

Auditor's Recommendation: The department should strengthen its project oversight procedures to ensure compliance with federal and state requirements.

2A. For one state project, Mn/DOT Office of Audit questioned project costs of approximately $2 million that may have been avoided had informal communications between the contractor and project personnel been formalized. Although each party seemed in agreement that the road mill (removal of specified inches of old road) and overlay (new bituminous laid) project was to be performed one lane at a time, all millwork (both lanes) was done at one time. As a result, the newly milled road surface disintegrated under the weight of the trucks loaded with bituminous brought in for the overlay part of the project. Mn/DOT Office of Audit also questioned associated contract incentive payments made to the contractor including a bituminous density incentive payment of $84,000, a detour incentive payment of $105, 000, and a pavement smoothness disincentive that was reduced from $38,000 to $3,000.

Mn/DOT Response: A thorough review of this unusual project has been and continues to be conducted. The Director of District Operations Division, in consultation with the Director of Engineering Services, Director of Finance and Administration, and Director of State Aid, continues to evaluate this project and circumstances to take actions to address the issues.

The only available detour route bypassed the communities of Hines, Tenstrike and Blackduck. An addendum was issued prior to the bid letting that significantly restricted the number of working days and specified a significant incentive/disincentive for the project duration to minimize community disruption.

The unexpected breakup of the milled surface required increased work and unusual negotiating of significant changes in the contract. During the rapid resolution of the changes, documentation and justification was not properly done and is being corrected. Processes and oversight are also being reviewed.

2B. Additional management attention was needed for bituminous and concrete material testing requirements. The Mn/DOT Office of Audit report indicated that bituminous material testing requirements were not met and identified two instances where contractors did not begin production with the materials in close conformance (within 5 percent) of the mix design, one instance where the mix design aggregate gradation working ranges did not comply with aggregate broadband requirements, and one instance where the contractor was testing bituminous mixtures instead of the department. In addition, the report identified three state projects where required retesting was not done for differences between contractor quality control and agency verification test results. One project, Mn/DOT Office of Audit noted that a required certificate of compliance attesting to the quality of dowel bars was not obtained.

Mn/DOT Response: The Director of the Engineering Services Division through its Office of Materials will work with District Operations staffs to continue training, modifying specifications and strengthening project oversight to ensure compliance with federal and state requirements.

2C. Mn/DOT Office of Audit identified two projects where major contract changes were made but supplemental agreements were not used. In addition, on one project, the report identified 3 of 15 supplemental agreements where payments totaling $222,000 occurred prior to the execution of the agreements.

Mn/DOT response: 1) Mn/DOT has had a long-standing practice that all major contract changes have to be documented via supplemental agreements to the contract; and, 2) Mn/DOT has a process for executing supplemental agreements, which is detailed in the Mn/DOT Contract Administration Manual. The Engineering Services Division will work with District Operations staff to advise field staff on the procedures which will eliminate the need for engineers to use back sheet items and also allows for quick preliminary approval and encumbering of funds. 3) Mn/DOT's District Operations Director sent a memo to the District Engineers, January 12, 2004, directing them to advise all construction project personnel to document all major contract changes with a supplemental agreement and that payments should not be processed until the supplemental agreement is executed.

2D. Compliance with National Pollutant Discharge Elimination System (NPDES) permit requirements is a continuing challenge because of changing requirements. Documented weekly inspections of erosion control effectiveness are required for coverage under the NPDES permit. The Mn/DOT Office of Audit report indicated that the documentation requirements of weekly inspections of erosion control effectiveness were not met for 14 of 17 construction projects reviewed. The Minnesota Pollution Control Agency requires the NPDES permits to provide control over construction activities for project erosion and sediment control. The Mn/DOT Office of Audit reported concerns regarding compliance with various parts of NPDES permit requirements in its last three Single Audit reports beginning in fiscal year 2000. Noncompliance with permit requirements could result in potential fines and penalties.

Mn/DOT Response: The Contractor is a co-permittee on all Mn/DOT projects covered by an NPDES permit and is responsible for conducting the required erosion control inspections and maintaining the NPDES permit inspection log. Mn/DOT may do its own documented log for assurance and accountability.

The responsibilities of what is required by the permit for compliance has been communicated through Technical Memorandum #00-07-ENV-02, and during the ongoing Erosion and Sediment Control Training courses taught by the Office of Environmental Services (OES) and the University of Minnesota. The Contractor on all projects with an NPDES phase II permit must provide a certified Erosion Control Supervisor. All designers and inspectors must also be certified. Certifications and ongoing training should ensure required reporting and compliance are achieved with permit requirements.

2E. The department did not ensure an independent appraisal of quality assurance and quality control requirements. For one state project, the contractor performed both the quality control and quality assurance testing. Mn/DOT Office of Audit noted that while the contractor is responsible for quality control testing, federal regulations require that Mn/DOT perform the quality assurance testing. Since the quality assurance testing serves to validate the quality control testing, these two tests should be performed by separate entities.

Mn/DOT Response: The Engineering Services Division Director will work with the District Operations staff to ensure independent quality assurance testing is performed in compliance with federal regulations.

Responsible People: Julie Skallman, State Aid for Local Transportation Director; Richard Stehr, Engineering Services Division Director; Robert Winter, District Operations Division Director.

Resolution Date: Immediately and ongoing.

Finding 3 – The department over obligated federal funds under the airport improvement program.

Auditor's Recommendation: The department should develop procedures to monitor the available balance of federal funds.

Mn/DOT Response: Mn/DOT's Office of Aeronautics has initiated an extra step in the payment process to prevent further overpayments. Before payments are forwarded to the account clerk for payment, a summary of projects and the amount of payment is e-mailed to the Airports District Office of the Federal Aviation Administration (FAA) for verification of funds available. Upon verification by the FAA of funds availability, the grant payment summaries are given to the account clerk for processing. If funds are not available, the proposed payment is returned to the Regional Airport Engineer to inform the Municipality that federal funds have exceeded the amount identified in the Federal Grant Agreement.

Responsible Person: Randy Halvorson, Program Management Division Director

Resolution Date: This action was implemented in January 2004.

Thank you for the opportunity to respond to your findings and recommendations. We will be monitoring the implementation of these recommendations. Please contact Terry Lemke at 651-296-7070 for follow-up information and activity.

Sincerely,

/s/ Carol Molnau

Carol Molnau
Lieutenant Governor/Commissioner of Transportation