

**STATEWIDE AUDIT
BUREAU OF MEDIATION SERVICES
MANAGEMENT LETTER
YEAR ENDED JUNE 30, 1985**

JANUARY 1986



STATE OF MINNESOTA

OFFICE OF THE LEGISLATIVE AUDITOR

VETERANS SERVICE BUILDING, ST. PAUL, MN 55155 • 612/296-4708

JAMES R. NOBLES, LEGISLATIVE AUDITOR

Mr. Paul W. Goldberg, Director
Bureau of Mediation Services
2nd Floor Summit National Bank Building
St. Paul, Minnesota 55103

Dear Mr. Goldberg:

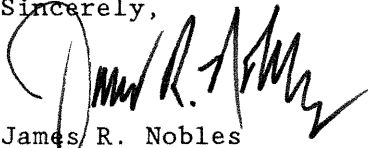
We have reviewed certain accounting procedures and controls for your department as part of our statewide audit of the State of Minnesota's fiscal year 1985 financial statements and federal programs. The scope of our work was limited to a follow-up of a recommendation made last year concerning your federal grant under the Intergovernmental Personnel Act (CFDA #27.012).

We emphasize that this has not been a complete financial and compliance audit of all programs within your department. Although no auditing of federal programs was done in your department during our fiscal year 1985 audit, the statewide single audit coverage still satisfies the federal government's financial and compliance audit requirements for all federal programs administered by your department in fiscal year 1985.

Attached is a summary of the progress made on the audit recommendation developed previously. No recommendations were developed during this review and all prior recommendations have been implemented.

Thank you for the cooperation extended to our staff during this audit.

Sincerely,



James R. Nobles
Legislative Auditor



John Asmussen, CPA
Deputy Legislative Auditor

Attachment

January 27, 1986

BUREAU OF MEDIATION SERVICES

Attachment

STATUS OF PRIOR AUDIT RECOMMENDATION
AND

PROGRESS TOWARD IMPLEMENTATION

Mediation Services has not maintained adequate supporting documentation for the Intergovernmental Personnel Act (IPA) federal grant nor determined their authority to continue spending these moneys.

1. Mediation Services should work with the Iowa office of the Midwest Consortium and the St. Louis OPM to determine the proper disposition of the remaining balances of the IPA grant.

Recommendation Implemented. The remaining balance of the IPA grant of \$4,336.08 was returned on September 6, 1985 to the Financial Management Division of the Office of Personnel Management per their request dated August 1, 1985. We consider this action to represent final acceptance by the federal agency concerning recommendation implementation.