

**STATEWIDE AUDIT
BOARD OF ANIMAL HEALTH
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

Dr. Thomas J. Haggerty, Executive Secretary
Board of Animal Health
First Floor, Agriculture Building
90 West Plato Boulevard
St. Paul, Minnesota 55155

Dear Dr. Haggerty:

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 Plant and Animal Disease and Pest Control Program (CFDA #10.025).

We emphasize that this has not been a complete financial and compliance audit of all programs within your department. Even though 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.

No new recommendations were developed during this review. The prior recommendation relating to the Plant and Animal Disease and Pest Control Program has been implemented. Attached is a summary of the progress made on the audit recommendations developed during our fiscal year 1985 audit. Since the federal government is ultimately responsible for determining the resolution of single audit recommendations, they will notify you of their final acceptance of your corrective actions. The remaining recommendations included in your last audit report, dated February 11, 1985, will be reviewed during our next audit of your department.

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

Sincerely,

A handwritten signature in dark ink, appearing to read "James R. Nobles".

James R. Nobles
Legislative Auditor

A handwritten signature in dark ink, appearing to read "John Asmussen".

John Asmussen, CPA
Deputy Legislative Auditor

Attachment

December 20, 1985

BOARD OF ANIMAL HEALTH

Attachment

STATUS OF PRIOR AUDIT RECOMMENDATIONS
AND PROGRESS TOWARD IMPLEMENTATION

The following recommendation was reviewed for implementation. The remaining recommendations included in our fiscal year 1984 management letter dated February 11, 1985, will be reviewed during our next audit of the Animal Health Board.

The Animal Health Board's record retention policy does not include provisions for the maintenance of federal program information.

3. All financial records, supporting documents and pertinent records should be maintained for three years and be included on the state's record retention program.

Recommendation Implemented. The Animal Health Board has developed procedures for retaining these federal records. The required records retention schedule, listing federal financial records and supporting documentation, was approved in November 1985. This implementation has not received final acceptance by the federal agency.