

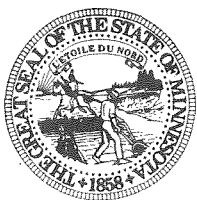
**DEPARTMENT OF EMPLOYEE RELATIONS  
MANAGEMENT LETTER  
FISCAL YEAR 1987**

**DECEMBER 1987**

**Financial Audit Division  
Office of the Legislative Auditor  
State of Minnesota**

**DEPARTMENT OF EMPLOYEE RELATIONS  
MANAGEMENT LETTER  
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STATE OF MINNESOTA

OFFICE OF THE LEGISLATIVE AUDITOR

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

JAMES R. NOBLES, LEGISLATIVE AUDITOR

Ms. Nina Rothchild, Commissioner  
Department of Employee Relations  
3rd Floor, 520 Lafayette Road  
St. Paul, Minnesota 55114

Dear Commissioner Rothchild:

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 1987 financial statements. The scope of our work was limited to:

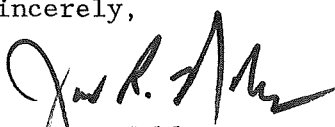
- those aspects of your department which have material impact on any of the state's various funds and account groups shown on the financial statements; and
- your centralized function responsibilities for payroll.


We emphasize that this has not been a complete financial and compliance audit of all programs within your department. The work conducted in your department is a part of our annual statewide financial and federal compliance audit. Even though no auditing of federal programs was done in your department during our fiscal year 1987 audit, the statewide single audit coverage satisfies the federal government's financial and compliance audit requirements for all federal programs administered by your department in fiscal year 1987.

Our review this year disclosed no weaknesses in accounting procedures or controls relating to the programs audited.

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

Sincerely,

  
James R. Nobles  
Legislative Auditor

  
John Asmussen, CPA  
Deputy Legislative Auditor

December 28, 1987