

**DEPARTMENT OF HUMAN RIGHTS
MANAGEMENT LETTER
FISCAL YEAR 1987**

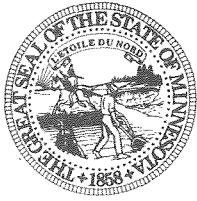
FEBRUARY 1988

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

88-12

Veterans Service Building, Saint Paul, Minnesota 55155 • 612/296-4708





STATE OF MINNESOTA

OFFICE OF THE LEGISLATIVE AUDITOR

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

JAMES R. NOBLES, LEGISLATIVE AUDITOR

Mr. Stephen Cooper, Commissioner
Department of Human Rights
5th Floor Bremer Tower
Seventh and Minnesota Streets
St. Paul, Minnesota 55101

Dear Commissioner Cooper:

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 and federal programs. The scope of our work has been limited to:

- your centralized function responsibilities for monitoring state agency compliance with federal civil rights requirements; and
- the status of prior audit findings.

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 (single audit). The 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. 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 taken on issues reported in prior years' audits.

Our review this year disclosed no material weaknesses in your procedures for monitoring state agency compliance with federal civil rights requirements. Attached is a summary of the progress made on the audit finding developed during our fiscal year 1986 statewide audit.

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

Sincerely,

A handwritten signature of James R. Nobles.

James R. Nobles
Legislative Auditor

Attachment

A handwritten signature of John Asmussen.

John Asmussen, CPA
Deputy Legislative Auditor

February 16, 1988

DEPARTMENT OF HUMAN RIGHTS

STATUS OF PRIOR AUDIT FINDING
AND
PROGRESS TOWARD RESOLUTION

The Department of Human Rights needs to improve its monitoring of Certificates of Compliance.

1. The Department of Human Rights should improve their monitoring of compliance reports submitted by certified contractors.

RECOMMENDATION IMPLEMENTED: In February 1987, the Department of Human Rights Contract Compliance Unit, improved its method of monitoring the due dates of required reports, ensuring that appropriate reminder and suspension letters would be sent on a timely basis. Based on the results of audit work performed, contractors' files are current and reporting requirements are properly monitored.