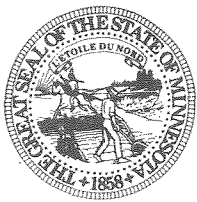


**DEPARTMENT OF MILITARY AFFAIRS  
MANAGEMENT LETTER  
FISCAL YEAR 1987**

**FEBRUARY 1988**

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





STATE OF MINNESOTA

OFFICE OF THE LEGISLATIVE AUDITOR

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

JAMES R. NOBLES, LEGISLATIVE AUDITOR

General James G. Sieben  
Adjutant General  
Department of Military Affairs  
Veterans Service Building  
St. Paul, Minnesota 55155

Dear General Sieben:

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

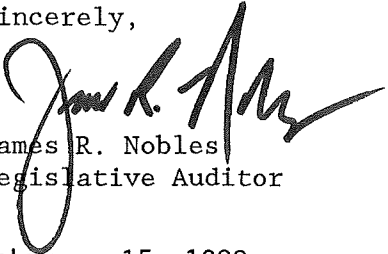
- the federal programs included in the Single Audit scope, specifically the Military Construction, Army and Air National Guard Reimbursements (CFDA #12.000).

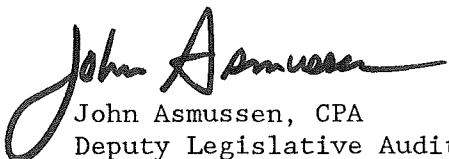
We emphasize that this has not been a complete financial and compliance audit of all programs within your department. However, the Single Audit coverage satisfies the federal government's financial and compliance audit requirements for all federal programs administered by your department in fiscal year 1987.

We have no findings or recommendations this year.

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

Sincerely,

  
James R. Nobles  
Legislative Auditor

  
John Asmussen, CPA  
Deputy Legislative Auditor

February 15, 1988