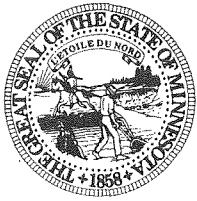


**DEPARTMENT OF LABOR AND INDUSTRY  
MANAGEMENT LETTER  
FISCAL YEAR 1988**

**APRIL 1989**



STATE OF MINNESOTA

**OFFICE OF THE LEGISLATIVE AUDITOR**

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

JAMES R. NOBLES, LEGISLATIVE AUDITOR

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Mr. Kenneth Peterson, Commissioner  
Department of Labor and Industry  
443 Lafayette Road  
St. Paul, Minnesota 55101

Dear Commissioner Peterson:

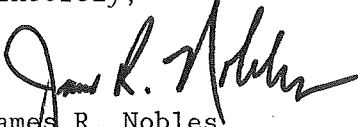
We have reviewed certain accounting procedures and controls for your department as part of our Statewide Audit of the State of Minnesota's fiscal year 1988 financial statements. The scope of our work was limited to:

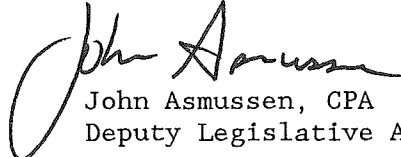
- those aspects of your department which have material impact on any of the state's various funds and account groups shown on the financial statements.

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 1988 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 1988.

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

Sincerely,

  
James R. Nobles  
Legislative Auditor

  
John Asmussen, CPA  
Deputy Legislative Auditor

March 1, 1989