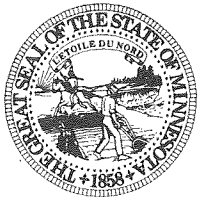


**CITIZEN'S COUNCIL ON VOYAGEURS NATIONAL PARK
FINANCIAL AND COMPLIANCE AUDIT
FOR THE THREE YEARS ENDED JUNE 30, 1988**

JUNE 1989

**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

Senator John E. Brandl, Chairman
Legislative Audit Commission

Members of the Legislative Audit Commission

Mr. Irvin Anderson, Chairman
Citizen's Council on Voyageurs National Park

Members of the Citizen's Council on Voyageurs National Park

Audit Scope

We have completed a financial and compliance audit of the Citizen's Council on Voyageurs National Park for the three years ended June 30, 1988. Our audit was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the U.S. General Accounting Office Government Auditing Standards, and accordingly, included such audit procedures as we considered necessary under the circumstances.

The Legislature established the Citizen's Council on Voyageurs National Park in 1975. The council's purpose is to conduct meetings and research into matters related to the establishment and operation of Voyageurs National Park and to make recommendations to the United States National Park Service and other federal and state agencies concerned, regarding the operations of the park. The council consists of 17 members and one part-time staff person. General Fund appropriations finance the activities of the council. Accounting duties for the council are provided by the Department of Administration. As recorded in the statewide accounting system, cash basis expenditures for the council were \$51,978 for fiscal year 1986, \$51,999 for fiscal year 1987, and \$59,534 for fiscal year 1988.

Finance-Related Legal Provisions

The objective of this audit was to verify that financial transactions of the Citizen's Council on Voyageurs National Park were made in accordance with significant finance-related laws. The council was established by Minn. Stat. Section 84B.11.

The council is subject to certain general legal provisions which affect the financial management of most state agencies. Specifically, Minn. Stat. Sections 16B.06, 16B.07, and 16B.17 discuss contract management, competitive bidding, and consultant and technical services. Minn. Stat. Section 16A.124 requires prompt payment of invoices. Concerning travel and per diem payments, Minn. Stat. Section 15.059, Subd. 3 specifies the compensation to be paid to council members. Finally, Minn. Stat. Sections 43A.18 and 43A.25 discuss compensation and benefits for employees and Minn. Stat. Sections 16A.17 and 43A.37 relate to preparation and certification of payroll.

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The management of the Citizen's Council on Voyageurs National Park is responsible for the council's compliance with laws and regulations. In connection with our audit, we selected and tested transactions and records from the council's operations. The purpose of our testing of transactions was to obtain reasonable assurance that the council had, in all material respects, administered its programs in compliance with the aforementioned laws and regulations.

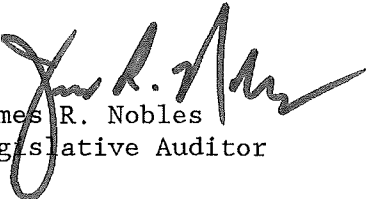
Status of Prior Audit Findings


We reviewed the status of the audit findings contained in our audit report on the Citizen's Council on Voyageurs National Park for the three years ended June 30, 1985, dated June 20, 1986. We issued follow-up letters on September 21, 1987 and March 23, 1988 to the council chairman stating that all findings including in the prior council report had been resolved.

Conclusions

The results of our testing of transactions and records indicate that the Citizen's Council on Voyageurs National Park complied with the aforementioned finance-related legal provisions. Nothing came to our attention in connection with our audit that caused us to believe that the Citizen's Council on Voyageurs National Park was not in compliance with other applicable legal requirements.

We would like to thank the council's administrative secretary and the staff of the Department of Administration for their cooperation during this audit.


James R. Nobles
Legislative Auditor


John Asmussen, CPA
Deputy Legislative Auditor

END OF FIELDWORK: June 9, 1989

REPORT SIGNED ON: June 20, 1989