

**CARVER COUNTY
CHASKA, MINNESOTA**

MANAGEMENT AND COMPLIANCE LETTERS

YEAR ENDED DECEMBER 31, 2019

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of County Commissioners
Carver County
Chaska, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Carver County, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Carver County's basic financial statements, and have issued our report thereon dated June 8, 2020. Our report includes a reference to other auditors who audited the financial statements of the Carver County Community Development Agency. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Carver County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Carver County's internal control. Accordingly, we do not express an opinion on the effectiveness of Carver County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Carver County’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Minneapolis, Minnesota
June 8, 2020



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE,
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Board of County Commissioners
Carver County
Chaska, Minnesota

Report on Compliance for Each Major Federal Program

We have audited Carver County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Carver County's major federal programs for the year ended December 31, 2019. Carver County's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

The County's financial statements include the operations of the Carver County Community Development Agency (CDA), which expended \$3,850,192 in federal awards which are not included in the accompanying Schedule of Expenditures of Federal Awards for the year ended December 31, 2019. Our audit, described below, did not include the operations of the CDA because the CDA (component unit) engaged for its own separate audit in accordance with the Uniform Guidance.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Carver County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Carver County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Carver County's compliance.

Opinion on Each Major Federal Program

In our opinion, Carver County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

Management of Carver County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Carver County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Carver County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs as item 2019-001, which we consider to be a significant deficiency.

Carver County's response to the internal control over compliance finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. Carver County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Carver County as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Carver County's basic financial statements. We issued our report thereon dated June 8, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Minneapolis, Minnesota
June 8, 2020

**CARVER COUNTY, MINNESOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-through Grant Numbers	Expenditures	Passed Through to Subrecipients
U.S. Department of Agriculture				
Passed Through Minnesota Department of Education Child and Adult Care Food Program	10.558	Not provided	\$ 9,958	\$ -
Passed Through Minnesota Department of Human Services State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)	10.561	192MN101S2514	423,355	-
Total U.S. Department of Agriculture			\$ 433,313	\$ -
U.S. Department of Justice				
Passed Through Minnesota Department of Public Safety Crime Victim Assistance	16.575	A-CSV-2018-CARVERAO-00103	24,680	-
Crime Victim Assistance	16.575	A-CVS-2020-CARVERAO-059	12,427	-
Total CFDA #16.575			\$ 37,107	\$ -
Total U.S. Department of Justice			\$ 37,107	\$ -
U.S. Department of Labor				
Passed Through Hennepin County WIOA Cluster				
WIOA Adult Program	17.258	8093100/9093100	\$ 54,095	\$ -
WIOA Youth Activities	17.259	8093600/9093600	58,338	-
WIOA Dislocated Worker Formula Grants (Total Expenditures for WIA/WIOA Cluster \$269,310)	17.278	8098000/9098000	156,877	-
Total U.S. Department of Labor			\$ 269,310	\$ -
U.S. Department of Transportation				
Passed Through Minnesota Department of Transportation Highway Planning and Construction Cluster	20.205	00010	\$ 79,193	\$ -
Passed Through Minnesota Department of Public Safety Highway Safety Cluster				
State and Community Highway Safety	20.600	A-ENFORC19-2019-CARVERSO	2,744	1,169
National Priority Safety Programs	20.616	A-ENFORC19-2019-CARVERSO	2,427	692
National Priority Safety Programs (Total Expenditures for Highway Safety Cluster \$5,607)	20.616	A-ENFORC20-2020-CARVERSO	436	123
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	A-ENFORC19-2019-CARVERSO	5,428	2,939
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	A-ENFORC20-2020-CARVERSO	1,307	492
Total CFDA #20.608			\$ 6,735	\$ 3,431
Total U.S. Department of Transportation			\$ 91,535	\$ 5,415
U.S. Department of Education				
Passed Through Minnesota Department of Employment & Economic Development Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	Not provided	\$ 60	\$ -
Passed Through Minnesota Department of Health Special Education-Grants for Infants and Families	84.181	75299	648	-
Total U.S. Department of Transportation			\$ 708	\$ -
U.S. Department of Health and Human Services				
Passed Through Minnesota Department of Health Public Health Emergency Preparedness	93.069	12-700-000062	\$ 68,044	\$ -
Universal Newborn Hearing Screening	93.251	12-700-000062	1,125	-
Immunization Cooperative Agreements	93.268	12-700-000062	3,054	-
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314	12-700-000062	150	-
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	93.539	12-700-000062	2,950	-
Temporary Assistance for Needy Families Cluster (Total Temporary Assistance for Needy Families 93.558-\$336,872)	93.558	12-700-000062	24,240	-
Environmental Public Health and Emergency Response	93.070	12-700-000062	1,000	-
Maternal and Child Health Services Block Grant to the States	93.994	12-700-000062	50,620	-

CARVER COUNTY, MINNESOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2019

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-through Grant Numbers	Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services (continued)				
Passed Through Minnesota Department of Human Services				
Promoting Safe and Stable Families	93.556	G-1801MNFPCV	\$ 6,737	\$ -
Temporary Assistance for Needy Families Cluster (Total Temporary Assistance for Needy Families 93.558-\$336,872)	93.558	1901MNTANF	312,632	-
Child Support Enforcement	93.563	1901MNCSES	237,420	-
Child Support Enforcement	93.563	1901MNCEST	795,155	-
Total CFDA #93.563			<u>\$ 1,032,575</u>	<u>\$ -</u>
Refugee and Entrant Assistance-State Administered Programs				
Child Care and Development Cluster	93.566	1901MNRCA	527	-
Development				
Fund (CCDF Cluster)	93.596	G1901MNCCDF	45,338	-
Community-Based Child Abuse Prevention Grants	93.590	G-1801MNBCAP	24,794	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1801MNCWSS	7,344	-
Foster Care-Title IV-E	93.658	1901MNFOST	512,933	-
Social Services Block Grant	93.667	G-1901MNSOSR	322,275	-
Chafee Foster Care Independence Program	93.674	G-1901MNCILP	3,800	-
Children's Health Insurance Program	93.767	1905MN5021	365	-
Medical Assistance Program (Medicaid Cluster)	93.778	1905MN5ADM	3,366,871	-
Medical Assistance Program (Medicaid Cluster)	93.778	1905MN5MAP	13,581	-
Total CFDA #93.778			<u>\$ 3,380,452</u>	<u>\$ -</u>
Block Grants for the Prevention and Treatment of Substance Abuse	93.959	2B08TIO10027-18	3,150	-
Total U.S. Department of Health and Human Services			<u>\$ 5,804,105</u>	<u>\$ -</u>
U.S. Department of Homeland Security				
Passed Through Minnesota Department of Natural Resources				
Boating Safety Financial Assistance	97.012	R29G70CGFFY18	\$ 11,443	\$ -
Passed Through Minnesota Department of Public Safety				
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036	DR4182-P0720-12/31/2019	2,008	-
Emergency Management Performance Grants	97.042	A-EMPG-2019-CARVERCO	53,286	-
Homeland Security Grant Program	97.067	A-UASI-2017-CARVERCO	33,760	-
Homeland Security Grant Program	97.067	A-UASI-2018-CARVERCO	14,592	-
Total CFDA #97.067			<u>\$ 48,352</u>	<u>\$ -</u>
Total U.S. Department of Homeland Security			<u>\$ 115,089</u>	<u>\$ -</u>
Total Federal Awards			<u>\$ 6,751,167</u>	<u>\$ 5,415</u>

See notes to Schedule of Expenditures of Federal Awards

CARVER COUNTY, MINNESOTA
NOTES SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019

NOTE 1 REPORTING ENTITY

The Schedule of Expenditures of Federal Awards presents the activities of federal award programs expended by Carver County. Carver County's financial statements include the operations of the Carver County Community Development Agency (CDA) component unit, which expended \$3,850,192 in federal awards during the year ended December 31, 2019, which are not included in the Schedule of Expenditures of Federal Awards. The Carver County CDA has its own single audit. The County's reporting entity is defined in Note 1 to the financial statements.

NOTE 2 BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Carver County under programs of the federal government for the year ended December 31, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Carver County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Carver County.

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Carver County has elected to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**CARVER COUNTY, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2019**

SECTION I – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

Type of auditor’s report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? X yes _____ none reported

Type of auditor’s report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? X yes _____ no

Identification of major programs:

CFDA Numbers
93.778

Name of Federal Program or Cluster
Medical Assistance/Medicaid Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? _____ yes X no

**CARVER COUNTY, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2019**

SECTION II – FINANCIAL STATEMENT FINDINGS

No instances noted.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2019-001

**U.S. Department of Health and Human Services
Medical Assistance
CFDA Number: 93.778
Passed Through Minnesota Department of Human Services
Pass Through Number: 1905MN5ADM
Award Period: 2019**

Type of Finding: Significant Deficiency in Internal Control Over Compliance

Criteria: Entities receiving federal awards are required to establish and maintain controls designed to ensure compliance with federal laws, regulations, and program compliance.

Condition and Context: During our testing of compliance and controls over compliance related to reporting and two of the four quarters of the County's Public Health 3220 Local Collaborative Time Study Cost Schedule reports, we noted the County's controls did not detect an immaterial error in the expenditures section of one of the tested reports. The noted line item should have been typed at \$1,079, but, instead, \$14,079 was entered, causing a \$13,000 error. This was later remedied by the County amended that report and re-submitted after it was discovered as part of the audit.

Possible Effect: The County could report inaccurate information to the state of Minnesota.

Questioned Costs: None.

Repeat Finding: No

Cause: The County properly documented its reviews of the reports by someone other than the preparer and retained supporting documentation, but these controls did not detect a clerical error made while inputting expenditures into the report.

Recommendation: We recommend the County implement process and procedures to ensure reports are accurate as part of the formal review process the County already has in place.

Views of Responsible Officials: Management concurs.

**CARVER COUNTY, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2019**

SECTION IV – MINNESOTA LEGAL COMPLIANCE

2019-002: Timely Payment of Vendors

Criteria: Minnesota Statute §471.425 subdivision 2, states that a municipality must pay each vendor obligation according to the terms of the contract or, if no contract terms apply, within the standard payment period. In this case, Carver County's standard payment period is within 35 days.

Condition: During the audit, we noted three disbursements out of the 22 we tested were not paid within 35 days of receiving the invoices and products associated with the purchases.

Effect: The County is not in compliance with this statute.

Cause: Carver County did not pay the invoice within 35 days of receiving the invoices.

Recommendation: We recommend that the County review their processes and procedures for the payment of invoices to ensure they are paid timely. This includes invoices that are not originally received by the finance department.

Views of Responsible Officials: Management concurs.

2019-003: Individual Ditch System Deficits

Criteria: Minnesota Statute §103E.655, requires drainage system costs to be paid from the ditch system account for which the costs are being incurred. If money is not available in the drainage system account on which the warrant is drawn, this statute allows for loans to be made from other ditch systems with surplus funds or from the General Fund to a ditch system with insufficient cash to pay for expenditures.

Condition: The County had three individual ditch systems with deficit cash balances at year-end totaling \$50,100.

Effect: The County is not in compliance with this statute.

Cause: The expenditures were from ditch systems with insufficient cash to cover the expenditures. The County did not later borrow funds from other ditch funds or the general fund to cover this negative cash balance.

Recommendation: We recommend that if ditch expenditures are paid for by a ditch fund without enough cash to cover the expenditures; that a loan be made from another ditch fund with sufficient cash to cover the applicable expenditures or from the General fund to avoid the issue of having negative cash at year-end.

Views of Responsible Officials: Maintaining positive cash balances for a ditch system is a systemic challenge and unavoidable in certain circumstances. The County's Property and Financial Services Director disagrees with the Auditors' opinion that Minnesota Statute §103E.655 specifically requires individual ditch systems to maintain positive cash balances. Thus, when a ditch system has insufficient cash to cover its expenditures, the County prefers from a transparency, awareness, and accountability perspective for cash deficits in individual ditch systems to be clearly presented in the County's Financial Statements.



INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL COMPLIANCE

Board of County Commissioners
Carver County
Chaska, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, discretely presented component unit, each major fund, and the aggregate remaining fund information of Carver County (the County), Minnesota, as of December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 8, 2020. We did not audit the basic financial statements of the Carver County Community Development Agency which represents the amounts shown as the discretely presented component unit.

In connection with our audit, nothing came to our attention that caused us to believe that the County failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing sections of the *Minnesota Legal Compliance Audit Guide for Counties*, promulgated by the State Auditor pursuant to Minn. Stat. §6.65, insofar as they relate to accounting matters, except as described in the Schedule of Findings and Questioned Costs as items 2019-002 and 2019-003. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the County's noncompliance with the above-referenced provisions, insofar as they relate to accounting matters.

The County's written response to the legal compliance findings identified in our audit are described in the Schedule of Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

The purpose of this report is solely to describe the scope of our testing of compliance relating to the provisions of the *Minnesota Legal Compliance Audit Guide for Counties* and the results of that testing, and not to provide an opinion on compliance. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Minneapolis, Minnesota
June 8, 2020