



OFFICE OF THE LEGISLATIVE AUDITOR

STATE OF MINNESOTA • James Nobles, Legislative Auditor

March 7, 2017

Ms. Ramona Dohman, Commissioner
Department of Public Safety
445 Minnesota Street
Saint Paul, Minnesota 55101-5155

Dear Commissioner Dohman:

We are pleased to inform you that our audit of the Department of Public Safety's compliance with federal program requirements for fiscal year 2016 did not identify any internal control weaknesses or instances of noncompliance that resulted in written findings or recommendations. Our work was limited to the following federal program administered by the Department of Public Safety: Disaster Grants – Public Assistance Program, CFDA 97.036, which had expenditures of \$13,698,559. Our work was not a comprehensive audit of the Department of Public Safety.

We found that the department resolved one audit finding from the prior audit report.¹ In the prior audit report, we found that the department had not resolved a \$130,325 duplicate payment it made to a grant recipient. As of January 2017, the department had resolved that duplicate payment and recovered the money. In addition, our review showed that the department implemented controls to ensure that staff resolved any duplicate payments within 30 days of identification.

We conducted this work in your department as part of our annual audit of the state's compliance with federal program requirements and federal grant expenditures for the year ended June 30, 2016, as required by the U.S. Office of Management and Budget (OMB) *Circular A-133* and the corresponding *Compliance Supplement*, dated June 2016.

If you have any questions about our audit work, please contact Tracy Gebhard, Audit Director, at (651) 296-0038. Thank you for the cooperation extended to our staff during the audit.

Sincerely,

James R. Nobles
Legislative Auditor

Cecile M. Ferkul, CPA, CISA
Deputy Legislative Auditor

cc: Larry Freund, Chief Financial Officer
Barb Ruckheim, Financial Reporting Director, Minnesota Management and Budget
Mike Thone, Internal Control Specialist, Internal Control and Accountability Unit,
Minnesota Management and Budget

17-c1

¹ Office of the Legislative Auditor, Financial Audit Division Report 16-07, *Department of Public Safety* (Finding 1) issued March 24, 2016.