

# STATE OF MINNESOTA

## Office of the State Auditor



**Patricia Anderson**  
**State Auditor**

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MANAGEMENT AND COMPLIANCE REPORT  
PREPARED AS A RESULT OF THE AUDIT  
OF THE FINANCIAL AFFAIRS OF

**RAMSEY COUNTY**  
**SAINT PAUL, MINNESOTA**

FOR THE YEAR ENDED DECEMBER 31, 2004

## **Description of the Office of the State Auditor**

The Office of the State Auditor serves as a watchdog for Minnesota taxpayers by helping to ensure financial integrity, accountability, and cost-effectiveness in local governments throughout the state.

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 250 financial and compliance audits per year and has oversight responsibilities for over 4,300 local units of government throughout the state. The office currently maintains five divisions:

**Audit Practice** - conducts financial and legal compliance audits for local governments;

**Government Information** - collects and analyzes financial information for cities, towns, counties, and special districts;

**Legal/Special Investigations** - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;

**Pension** - monitors investment, financial, and actuarial reporting for over 700 public pension funds; and

**Tax Increment Financing, Investment and Finance** - promotes compliance and accountability in local governments' use of tax increment financing through financial and compliance audits.

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employee's Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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**RAMSEY COUNTY  
SAINT PAUL, MINNESOTA**

**For the Year Ended December 31, 2004**



**Management and Compliance Report**

**Audit Practice Division  
Office of the State Auditor  
State of Minnesota**

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**RAMSEY COUNTY  
SAINT PAUL, MINNESOTA**

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**RAMSEY COUNTY  
SAINT PAUL, MINNESOTA**

**Schedule 1**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2004**

**I. SUMMARY OF AUDITOR'S RESULTS**

- A. Our report expresses an unqualified opinion on the basic financial statements of Ramsey County.
- B. A reportable condition in internal control was disclosed by the audit of financial statements of Ramsey County and is reported in the "Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*." It was not a material weakness.
- C. No instances of noncompliance material to the financial statements of Ramsey County were disclosed during the audit.
- D. No matters involving internal control over compliance relating to the audit of the major federal award programs were reported in the "Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133."
- E. The Auditor's Report on Compliance for the major federal award programs for Ramsey County expresses an unqualified opinion.
- F. A finding is disclosed that is required to be reported in accordance with Section 510(a) of OMB Circular A-133.

G. The major programs are:

Child Care Mandatory and Matching Funds	CFDA #93.596
Foster Care Title IV-E	CFDA #93.658
State Domestic Preparedness Equipment Support Program	CFDA #97.004
Interoperable Communications Equipment	CFDA #97.055

- H. The threshold for distinguishing between Types A and B programs was \$1,465,145.
- I. Ramsey County was determined to be a low-risk auditee.

**II. FINDINGS RELATED TO FINANCIAL STATEMENTS AUDITED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

INTERNAL CONTROL

ITEM ARISING THIS YEAR

04-1 Sheriff's Office - Deposits

Criminal history receipts are not reconciled to the amounts deposited. Per our review of receipts, the deposits were consistently less than the receipt amounts; and the shortage could not be explained.

We recommend that the Sheriff's Office reconcile the receipts to the deposits to make sure all funds are properly deposited.

Client's Response:

*Criminal history receipts are now reconciled daily and weekly to the cash deposits, and are verified again in Administration before being deposited with Property Records & Revenue.*

**III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS**

COMPLIANCE

ITEM ARISING THIS YEAR

04-2 Noncompliance With the Suspension and Debarment Requirement for the State Domestic Preparedness Equipment Support Program Grant (CFDA #97.004) and Interoperable Communications Equipment Grant (CFDA #97.055)

Office of Management and Budget (OMB) Circular A-133 requires written certification that parties receiving \$100,000 or more of federal funds are not on the Federal Listing for Suspended or Debarred Parties. Our testing this year showed multiple contracts exceeding \$100,000, and the County was unable to provide written certification the parties were not on the federal listing.

We recommend the County comply with OMB Circular A-133 suspension and debarment requirements and obtain appropriate certifications from vendors.

Corrective Action Plan:

Contact Person Responsible for Corrective Action Plan:

*Connie Catlin*

Action Planned:

*Ramsey County's Public Safety Communication System/800 MHz System is using the Excluded Partners List System website to review all vendors that we contract with or anticipate having contracts with in the near future. None of them are on the Excluded Partners List. We have obtained written statements from the vendors whose contracts are valued at \$100,000 or more and who will be funded by grants. We will obtain similar statements from new vendors who will have contracts for more than \$100,000 funded by grant funds.*

Estimated Completion Date:

*September 1, 2005*

**IV. OTHER FINDINGS AND RECOMMENDATIONS**

MINNESOTA LEGAL COMPLIANCE

PREVIOUSLY REPORTED ITEMS NOT RESOLVED

01-8 Sheriff's Office - Statutory Endorsement

Minn. Stat. § 471.38 requires a declaration by claimants stating that they declare that the account, claim, or demand is just and correct and that no part of it has been paid. This declaration is typically included on the back of checks issued by the County as permitted by Minn. Stat. § 471.391. However, no such declaration was included for checks issued from the Sheriff's Office revolving checking account or the Sheriff's Office Narcotics Division checking account.

We recommend the Sheriff's Office comply with Minn. Stat. § 471.38 and obtain the required declaration from claimants.

Client's Response:

*As new checks are ordered for the Sheriff's Department checking accounts, the required statutory language will be added. New checks should be ordered for the Sheriff's Revolving checking account in 2005*

02-3 Uniform Municipal Contract Law

The County made an amendment to its charter to allow it to use the design/build method when bidding for various construction projects. This amendment conflicted with Minn. Stat. § 471.345, Uniform Municipal Contract Law, which the County should adhere to when bidding out construction projects. During 2004, the County continued to use the design/build method.

We recommend the County cease using the design/build method of contracting.

Client's Response:

*The Ramsey County Charter Commission proposed an Amendment to the Ramsey County Home Rule Charter that authorized the Ramsey County Board to contract for the construction of buildings in a manner determined by the County Board to serve the interest of the public in regard to cost, speed, and quality of construction, including the solicitation of proposals for construction on a design/build basis. This Amendment was approved by an overwhelming majority of the voters who voted on the issue. The Office of the Ramsey County Attorney has advised the County Board that the Amendment is valid and is not pre-empted by Minn. Stat. § 471.345.*

**PREVIOUSLY REPORTED ITEM RESOLVED**

**Tax Exempt Properties (02-2)**

Tax exempt parcels did not have adequate documentation to achieve or maintain a tax exempt status.

**Resolution**

Tax exempt parcels now have adequate documentation to support a tax exempt status.

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PATRICIA ANDERSON  
STATE AUDITOR

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

Board of County Commissioners  
Ramsey County

We have audited the financial statements of Ramsey County as of and for the year ended December 31, 2004, and have issued our report thereon dated May 31, 2005. We conducted our audit 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Ramsey County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted a matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involves matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as item 04-1.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the

internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition indicated above is not a material weakness.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ramsey County's financial statements are free of 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*.

### Minnesota Legal Compliance

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the provisions of the *Minnesota Legal Compliance Audit Guide for Local Government*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65. Accordingly, the audit included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The *Minnesota Legal Compliance Audit Guide for Local Government* contains six categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, and miscellaneous provisions. Our study included all of the listed categories.

The results of our tests indicate that for the items tested, Ramsey County complied with the material terms and conditions of applicable legal provisions, except as described in the Schedule of Findings and Questioned Costs as items 01-8 and 02-3.

This report is intended solely for the information and use of the Board and management and is not intended to be, and should not be, used by anyone other than those specified parties.

*/s/Pat Anderson*

PATRICIA ANDERSON  
STATE AUDITOR

*/s/Greg Hierlinger*

GREG HIERLINGER, CPA  
DEPUTY STATE AUDITOR

End of Fieldwork: May 31, 2005



PATRICIA ANDERSON  
STATE AUDITOR

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## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of County Commissioners  
Ramsey County

### Compliance

We have audited the compliance of Ramsey County with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2004. Ramsey County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 Ramsey 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. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Ramsey County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2004. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as item 04-2.

#### Internal Control Over Compliance

The management of Ramsey County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

#### Schedule of Expenditures of Federal Awards

We have audited the financial statements of Ramsey County as of and for the year ended December 31, 2004, and have issued our report thereon dated May 31, 2005. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Board, management, and federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than those specified parties.

*/s/Pat Anderson*

PATRICIA ANDERSON  
STATE AUDITOR

*/s/Greg Hierlinger*

GREG HIERLINGER, CPA  
DEPUTY STATE AUDITOR

End of Fieldwork: May 31, 2005

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**RAMSEY COUNTY  
SAINT PAUL, MINNESOTA**

Schedule 2

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2004**

<b>Federal Grantor Pass-Through Agency Grant Program Title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>U.S. Department of Agriculture</b>			
Passed Through Minnesota Department of Education			
School Breakfast Program	10.553	\$ 76,546	\$ -
National School Lunch Program	10.555	123,415	-
Direct			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	20,999	-
Passed Through Minnesota Department of Health			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	1,625,680	-
Passed Through Minnesota Department of Human Services			
Food Stamp Program - State Administrative Matching Grant	10.561	178,093	-
Passed Through Minnesota Department of Agriculture			
WIC Farmers Market Nutrition Program (FMNP)	10.572	8,665	-
<b>Total U.S. Department of Agriculture</b>		<b>\$ 2,033,398</b>	<b>\$ -</b>
<b>U.S. Department of Housing and Urban Development</b>			
Direct			
Community Development Block Grants (CDBG)	14.218	\$ 770,414	\$ 653,657
Supportive Housing Program	14.235	81,424	-
Home Investment in Affordable Housing (HOME)	14.239	558,292	508,660
Lead Based Paint Hazard Control Program	14.900	294,780	263,985
Passed Through City of Saint Paul			
Community Development Block Grants (CDBG)	14.218	218,082	-
<b>Total U.S. Department of Housing and Urban Development</b>		<b>\$ 1,922,992</b>	<b>\$ 1,426,302</b>
<b>U.S. Department of Justice</b>			
Direct			
State Criminal Alien Assistance Program	16.572	\$ 135,525	\$ -
Community Protection and Project Safe Neighborhoods	16.609	231,332	-
Juvenile Accountability Incentive Block Grant (JAIBG)	16.523	95,726	-
Juvenile Justice and Delinquency Prevention	16.540	101,241	47,241
Crime Victim Assistance	16.575	76,144	-
Byrne Formula Grant Program	16.579	706,564	88,301
Violence Against Women Formula Grants	16.588	15,424	-
Passed Through City of Saint Paul			
Local Law Enforcement Block Grant	16.592	137,956	-
<b>Total U.S. Department of Justice</b>		<b>\$ 1,499,912</b>	<b>\$ 135,542</b>

**RAMSEY COUNTY  
SAINT PAUL, MINNESOTA**

*Schedule 2*  
*(Continued)*

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2004**

<b>Federal Grantor Pass-Through Agency Grant Program Title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>U.S. Department of Labor</b>			
Direct			
Workforce Investment Act (WIA) - Dislocated Workers Employment and Training Administration Pilots, Demonstrations, and Research Projects	17.260	0	-
Passed Through Minnesota Department of Employment and Economic Development	17.261	\$ 882,062	\$ 671,880
Employment Service - Wagner-Peyser Act	17.207	10,000	-
Workforce Investment Act (WIA) - Adult Programs	17.258	742,486	391,355
Workforce Investment Act (WIA) - Youth Activities	17.259	648,840	407,560
Workforce Investment Act (WIA) - Dislocated Workers	17.260	539,594	2,250
Passed Through Hennepin County			
Workforce Investment Act (WIA) - Dislocated Workers Employment and Training Administration Pilots, Demonstrations, and Research Projects	17.260 17.261	135,157 47,091	- -
<b>Total U.S. Department of Labor</b>		<b>\$ 3,005,230</b>	<b>\$ 1,473,045</b>
<b>U.S. Department of Transportation</b>			
Passed Through Minnesota Department of Transportation			
Formula Grants	20.507	\$ 989,021	\$ -
Passed Through City of New Brighton			
State and Community Highway Safety	20.600	28,634	-
<b>Total U.S. Department of Transportation</b>		<b>\$ 1,017,655</b>	<b>\$ -</b>
<b>Environmental Protection Agency</b>			
Passed Through Minnesota Department of Health			
State Indoor Radon Grants	66.032	\$ 12,815	\$ -
<b>U.S. Department of Education</b>			
Passed Through Independent School District #621			
Adult Education State Grant Program	84.002	\$ 25,540	\$ -
<b>U.S. Department of Health and Human Services</b>			
Direct			
Family Planning Services	93.217	\$ 338,898	\$ -
Cons Knowledge Development and Application	93.230	308,120	-

**RAMSEY COUNTY  
SAINT PAUL, MINNESOTA**

*Schedule 2*  
*(Continued)*

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2004**

<b>Federal Grantor Pass-Through Agency Grant Program Title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>U.S. Department of Health and Human Services</b>			
<b>(Continued)</b>			
Passed Through Minnesota Department of Human Services			
Projects for Assistance in Transition from Homelessness	93.150	75,300	-
Promoting Safe and Stable Families	93.556	379,291	268,000
Temporary Assistance for Needy Families (TANF)	93.558	11,925,977	5,540,325
Child Care and Development Block Grant	93.575	109,322	-
Refugee and Entrant Assistance - Targeted Assistance Grants	93.584	40,276	-
Child Care Mandatory and Matching Funds	93.596	9,518,281	5,702,432
Children's Justice Grants to States	93.643	8,500	-
Child Welfare Services - State Grants	93.645	150,936	142,567
Foster Care Title IV-E	93.658	4,021,574	-
Social Services Block Grant	93.667	5,179,063	-
Independent Living	93.674	138,005	-
Medicaid Infrastructure Grants to States to Support the			
Competitive Employment of People With Disabilities	93.768	58,503	-
Block Grant - Community Mental Health Services	93.958	134,050	-
Block Grant - Prevention/Treatment Substance Abuse	93.959	449,659	-
Passed Through Minnesota Department of Health			
Grants and Coop Agreements for Tuberculosis Control	93.116	28,000	-
Immunization Research, Demonstration, Public Information and Education Training, and Clinical Skills Improvement Projects	93.185	31,383	91,739
State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	25,352	-
Family Planning Services	93.217	-	-
Immunization Grants	93.268	105,000	-
Center for Disease Control - Investigations and Technical Assistance	93.283	615,877	-
Temporary Assistance for Needy Families (TANF)	93.558	510,117	-
Refugee and Entrant Assistance	93.566	12,500	-
Breast and Cervical Cancer Control Programs	93.919	21,975	-
Sexually Transmitted Disease Control Grant	93.977	98,477	-
Sexually Transmitted Disease Research Information	93.978	-	-
Maternal and Child Health Services Block Grant	93.994	677,612	673,946
Passed Through Hennepin County			
Ryan White HIV/AIDS Dental Reimbursements	93.924	16,945	-
<b>Total U.S. Department of Health and Human Services</b>		<b>\$ 34,978,993</b>	<b>\$ 12,419,009</b>

**RAMSEY COUNTY  
SAINT PAUL, MINNESOTA**

*Schedule 2*  
*(Continued)*

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2004**

<b>Federal Grantor Pass-Through Agency Grant Program Title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>U.S. Department of Homeland Security</b>			
Passed Through Minnesota Department of Public Safety			
State Domestic Preparedness Equipment Support Program	97.004	\$ 3,715,708	\$ -
Americorps	97.006	35,508	-
Emergency Management Performance Grants	97.042	153,979	-
State and Local All Hazard Emergency Operations Planning	97.051	40,205	-
Interoperable Communications Equipment	97.055	378,394	-
Passed Through Minnesota Department of Natural Resources			
Boating Safety Financial Assistance	97.012	10,000	-
<b>Total U.S. Department of Homeland Security</b>		<b>\$ 4,333,794</b>	<b>\$ -</b>
<b>Total Cash Federal Awards</b>		<b>\$ 48,830,329</b>	<b>\$ 15,453,898</b>
<b>Non-Cash Awards</b>			
<b>U.S. Department of Agriculture</b>			
Food Donation Program	10.550	7,825	-
<b>Total Federal Awards</b>		<b>\$ 48,838,154</b>	<b>\$ 15,453,898</b>

Notes to Schedule of Expenditures of Federal Awards

1. The Schedule of Expenditures of Federal Awards presents the activity of federal award programs expended by Ramsey County. The County's reporting entity is defined in Note 1 to the financial statements.
2. The expenditures on this schedule are on the modified accrual basis of accounting. The basis used for CFDA No. 10.550 is the dollar value of vouchers issued.
3. Pass-through grant numbers were not assigned by the pass-through agencies.