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INVESTIGATIVE REPORT MOWER COUNTY LAW ENFORCEMENT CENTER RECORDS FUND APRIL 20, 2000

I. INTRODUCTION

The Special Investigations Division of the Office of the State Auditor (hereinafter "OSA") received a request dated November 12, 1999, from Mower County (hereinafter "County") to assist in an investigation involving a loss of monies from the Mower County Law Enforcement Center (hereinafter "LEC"). The LEC houses both the Mower County Sheriff's Department and the City of Austin Police Department. Therefore, the County and the City of Austin (hereinafter "City") share expenses for the LEC.

The mission of the OSA's Special Investigations Division is to review allegations of malfeasance, misfeasance, and nonfeasance by local government employees or officers. Since the Division is a fact-finding entity and has no prosecutorial powers, its role is to evaluate allegations brought to this Office's attention and, when appropriate, to provide specialized auditing techniques, initiate an independent investigation, or refer the matter to appropriate oversight authorities.

The OSA's investigation revealed that a theft of monies from the LEC's Records Fund was perpetrated by Communications Supervisor Carla J. Stoa (hereinafter "Supervisor Stoa").¹ The OSA reviewed the available receipts and documents for the Records Fund from January 1, 1996 through November 5, 1999.² The results of the OSA's criminal investigation are contained in this Investigative Report.

¹ The Records Fund comprises monies collected for the County Sheriff's Department, the City of Austin, Mower County Court, as well as other county courts.

² The OSA reviewed documents from the last three years to coincide with the three year statute of limitations for any possible crimes arising from a misappropriation of funds. Minn. Stat. § 628.26(i) (1998).

During its investigation, the OSA identified several internal control weaknesses in the LEC's Records Fund which are communicated in a "Report on Procedures for the Records Fund." The same findings and recommendations are also included in this Investigative Report.

II. BACKGROUND

The Mower County Sheriff has the ultimate authority and responsibility for the Records/Dispatch area in the LEC. The Chief Deputy Sheriff (hereinafter "Chief Deputy") is responsible for the Records/Dispatch area operations including staff management. Supervisor Stoa was a salaried employee who reported directly to the Chief Deputy, and was responsible for the majority of the accounting and financial duties of the LEC.³ The LEC does not have a manual that outlines policies and/or procedures for the Records Fund, however, the Records Clerk was primarily responsible for collecting Records Fund monies at the front desk of the LEC.

The OSA reviewed the LEC's procedures relating to the Records Fund, as well as available Records Fund receipts for collections provided to the OSA from January 1, 1996 to November 5, 1999.⁴ The review also included records of deposits made with the County Treasurer, the City, and county courts during the same period of time.

During the period reviewed, the following LEC Records Fund monies were collected at the LEC front desk:

- C County and City monies for copies of accident reports, drivers' license checks, investigative photographs, fingerprint cards, and background checks;⁵

³ The County currently has a new employee in the Communications Supervisor position.

⁴ Receipts from the following periods of time were missing from the LEC and were not provided to the OSA: September 12, 1997 through December 31, 1997; January 1, 1998 through August 13, 1998; August 19, 1998 through September 7, 1998; December 1, 1998 through December 15, 1998; and January 1, 1999 through January 12, 1999.

⁵ The monies were subsequently divided between the County Sheriff's Department and the City because these records originated from both entities.

- C City monies for parking tickets, animal impounds, and animal adoptions; and
- C Mower County and other county court monies for bail and fines.

Once monies were received, LEC procedures required handwritten completion of a pre-numbered, three-part receipt.⁶ The receipts contained a check-the-box system for recording whether cash or a check was received. These receipts were printed separately and were not bound in a book. The Records Fund monies were then combined in one unlocked cash box.

Dispatchers and the Communications Clerk received monies and issued receipts for the Records Fund when the Records Clerk was on a break or absent for the day.⁷ The LEC staff employees who had access to the Records Fund included: dispatchers, the Communications Clerk, the Records Clerk, and Supervisor Stoa.

In addition to Records Fund monies collected at the LEC front desk, requests and payments for copies of accident reports and background checks were received through the mail. During the period reviewed, the OSA was informed that almost all checks received by mail were not receipted and were not deposited. The OSA was advised that Supervisor Stoa was solely responsible for:

- C receiving mailed requests and payments;
- C generating and mailing documents back to vendors;
- C receipting payments for such requests; and
- C depositing checks into the cash box at the LEC front desk.

⁶ The top copy of the receipt (“white copy”) was issued to the customer. The second copy of the receipt (“yellow copy”) was retained for reconciliation before the funds were transferred to the County Treasurer’s Department, the City, or a county court. The last copy of the receipt (“pink copy”) was placed on a spindle until collected and stored as a record for the LEC.

⁷ The written job description for the Records Clerk position did not include money handling responsibilities; however, the information provided to the OSA indicates that a new job description for the position is being prepared that does include money handling responsibilities.

The Records Clerk was responsible for separating the funds in the cash box and transferring the money to the proper entity; however, Supervisor Stoa also performed these functions. City funds and corresponding receipts were delivered to the Chief of Police's secretary soon after they were collected, or on a once-per-day basis. Mower County court funds and corresponding receipts were generally removed daily and brought to the County Court Administrator's Department.⁸ Court monies collected for other counties and corresponding receipts were brought to the County Sheriff's Department secretary, who prepared checks to be mailed to the appropriate counties.⁹

LEC monies and a summary deposit receipt were generally prepared by the Records Clerk for receipt and deposit with the County Auditor's and the County Treasurer's Departments, respectively, each Tuesday and Friday.¹⁰ The OSA was informed that deposits were generally not prepared when the Records Clerk was absent. Supervisor Stoa was responsible for transferring the prepared deposit to the County Auditor's and the County Treasurer's Departments.¹¹

The County Auditor's Department issued a receipt for the monies called a "Statement of Miscellaneous Collections" (hereinafter "Statement"). The Statement identified the specific account in the County's Account Activity report in which the monies would be recorded.¹² Supervisor Stoa was then responsible for transferring the deposit and the Statement to the County Treasurer's Department. The County Treasurer's Department reconciled the Statement with the

⁸ The County Court Administrator's office initialed the yellow copy of the LEC receipt upon accepting the court funds. The signed yellow copy served as a record for the LEC of the monies being delivered to the court.

⁹ The County Sheriff's Department secretary initialed the receipts as records for the LEC of the monies being delivered from the front desk.

¹⁰ The summary deposit receipt is a list and summation of the County's yellow copies of receipts. It is used to verify that the total of the yellow copies matches the monies in the deposit.

¹¹ Presently, the Chief Deputy transfers deposits to the County Auditor's and the County Treasurer's Departments.

¹² The Account Activity report is a computer generated list of receipts, disbursements, and journal entries for each County department. Records Fund monies are accounted for in the Sheriff's Department "Records and Copies" account number 01-230-5101.

monies to be deposited and signed the Statement which then served as a receipt for the monies deposited.¹³

III. THEFT AND EMBEZZLEMENT OF RECORDS FUND MONIES

Allegations made to the OSA included a potential theft of public monies from the LEC Records Fund by Supervisor Stoa. Pursuant to Minnesota law, a theft has occurred when a person “intentionally and without claim or right takes, uses, transfers, conceals or retains possession of movable property of another without the other’s consent and with intent to deprive the owner permanently of possession of the property.”¹⁴ According to Minnesota law, it also constitutes theft when a person acts with intent to exercise only temporary control over movable property of another and the “control exercised manifests an indifference to the rights of the owner or the restoration of the property to the owner.”¹⁵

If the value of the property involved in the theft is more than \$500 but not more than \$2,500, a person may be sentenced to prison for not more than five years or to pay a fine of not more than \$10,000, or both.¹⁶ If the value of the property exceeds \$2,500, a person may be sentenced to prison for not more than ten years or to pay a fine of not more than \$20,000, or both.¹⁷ In addition, Minnesota law also states that “[w]hoever receives money on behalf of or for the account of the state or any of its agencies or subdivisions and intentionally refuses or omits to pay the same to the state or its agency or subdivision . . . or to an officer or agent authorized to receive the same, may be sentenced to imprisonment for not more than five years or to payment of a fine of

¹³ The Chief Deputy currently requests an Account Activity report from the County Auditor’s Department and reconciles deposits listed to the Records Fund summary deposit receipts. This reconciliation is designed to ensure that deposits recorded by the County Treasurer’s Department match the LEC’s summary deposit receipts.

¹⁴ Minn. Stat. § 609.52, Subd. 2(1) (1998).

¹⁵ Minn. Stat. § 609.52, Subd. 2(5)(i) (1998).

¹⁶ Minn. Stat. § 609.52, Subd. 3(3)(a) (1998).

¹⁷ Minn. Stat. § 609.52, Subd. 3(2) (1998).

not more than \$10,000, or both.”¹⁸

The definition of embezzlement, as provided in the Minnesota Constitution, is as follows: “If any person converts to his own use in any manner or form, . . . or shall deposit in his own name, or otherwise than in the name of the state of Minnesota; or shall deposit in banks or with any person or persons or exchanges for other funds or property, any portion of the funds of the state . . . every such act shall be and constitute an embezzlement . . . and shall be a felony.”¹⁹ Minnesota law further provides that a person who does an act which constitutes embezzlement of funds valued at \$2,500 or less may be sentenced to prison for not more than five years or to pay a fine of not more than \$10,000, or both.²⁰ If such value is more than \$2,500, the person may be sentenced to prison for not more than ten years or to pay a fine of not more than \$20,000, or both.²¹

The OSA determined that a theft and embezzlement of LEC funds appeared to have occurred when:

- A. Supervisor Stoa admitted to taking cash;
- B. \$6,788.00 worth of undeposited checks were found in Supervisor Stoa’s desk drawer; and
- C. Supervisor Stoa admitted to cashing D&R Vending Company checks issued to the LEC.

In addition, Supervisor Stoa failed to maintain government records as required by law. Each of these areas is discussed in detail below.

A. Supervisor Stoa Admitted to Taking Cash

Supervisor Stoa was responsible for transferring deposits prepared by the Records Clerk to the County Auditor’s and the County Treasurer’s Departments. On December 29, 1999, the Steele

¹⁸ Minn. Stat. § 609.445 (1998).

¹⁹ Minn. Const. art. XI, § 13 (1998).

²⁰ Minn. Stat. § 609.54(1) (1998).

²¹ Minn. Stat. § 609.54(2) (1998).

County Chief Deputy Sheriff interviewed Supervisor Stoa regarding the loss of funds from the LEC. After informing her that no cash had been in the deposits for "quite some time," he asked her if she had been taking cash from the deposits, and for how long. Supervisor Stoa admitted that she had been taking cash from the LEC deposits for approximately one year.

The Steele County Chief Deputy Sheriff had been informed by the Mower County Chief Deputy Sheriff that the minimum amount of cash collected at the LEC's front desk was between \$60 and \$200 per week. Supervisor Stoa confirmed that this range was accurate. Based on these estimates, the amount of cash that may have been taken for the year that Supervisor Stoa admitted to taking cash could have been between \$3,120 (\$60 x 52 weeks) and \$10,400 (\$200 x 52 weeks).²² Supervisor Stoa's actions regarding taking and retaining cash from the LEC deposits violated Minn. Stat. § 609.52 and appears to have violated Minn. Stat. § 609.54.

B. Undeposited Checks found in Supervisor Stoa's Office Desk Drawer

The Chief Deputy informed the OSA that she discovered a stack of original checks in Supervisor Stoa's desk that were undeposited. The checks were generally written out to the LEC and were dated between July 5, 1998 and November 5, 1999. These checks were forwarded to the OSA for review. A large portion of the checks appeared to be from vendors who generally requested and paid for services, such as copies of accident reports and background checks, through the mail.²³ The OSA determined the total of the checks found in Supervisor Stoa's desk to be \$6,788.00.²⁴

The LEC has subsequently deposited the checks found in Supervisor Stoa's desk. Due to the amount of time lapsed between the issuance and depositing of the checks, some of the checks have been returned to the LEC as uncollectable. As of the date of this Report, the LEC was unable to identify a specific amount the LEC has been unable to collect, because LEC staff is still attempting

²² The OSA was unable to confirm the amount of cash collected on a weekly basis because the receipts did not consistently include the source of payment as being either cash or check, despite the receipts containing boxes for such identification.

²³ These vendors include Mower County Housing and Redevelopment Authority, Hormel Foods Corporation, the Share-A-Home program, and the City of Austin Park and Recreation Department.

²⁴ Of the \$6,788.00 worth of checks, \$5,509.00 were issued in 1998 and \$1,279 were issued in 1999.

to collect the monies.

The checks found in Supervisor Stoa's desk date back to July 5, 1998. Supervisor Stoa exercised control over these undeposited checks for a time period exceeding one year and four months. Supervisor Stoa's actions manifested an apparent indifference to the rights of the LEC to control the funds. Furthermore, due to the fact that Supervisor Stoa did not deposit the checks with the County Treasurer in a timely manner, the LEC was unable to earn interest on these funds. Moreover, the LEC was denied the availability of these funds for operating expenses. Supervisor Stoa's actions regarding the checks found in her desk appears to have violated Minn. Stat. § 609.52.

C. Checks Issued by D&R Vending Company to the LEC

The OSA was informed that D&R Vending Company had placed a vending machine in the LEC's employee break room.²⁵ D&R Vending Company installed the vending machine, refilled the machine, collected revenues from the machine, and issued checks written to the "Austin Law Enforcement Center" for the commission on the vending machine's sales. Supervisor Stoa was responsible for processing these checks.

During a statement given to the Steele County Chief Deputy Sheriff on December 29, 1999, Supervisor Stoa admitted that, for approximately one year, she had cashed checks issued by D&R Vending Company and kept the money. She also stated during the interview that the funds from D&R Vending Company had previously been used to pay for a newspaper subscription for the LEC. Supervisor Stoa further explained that the newspaper subscription had been canceled approximately one year prior to the time of her interview, and admitted to retaining the funds from the vending company's commission checks issued to the LEC since then.

On December 13, 1999, the OSA was informed by the Chief Deputy that she had received confirmation from First Farmers & Merchant Bank that Supervisor Stoa had cashed three D&R Vending Company checks written to the LEC. The check numbers, issue dates, and amounts are as follows:

²⁵ The OSA was informed by D&R Vending that they do not have a formal written contract with the LEC; however, there is an understanding that the LEC will be paid a commission based on the vending machine's total sales.

<u>Check Number</u>	<u>Date Issued</u>	<u>Check Amount</u>
016595	04-05-99	\$23.53
017268	07-05-99	\$33.11
017935	10-05-99	<u>\$22.41</u>
Total		<u>\$79.05</u>

Therefore, Supervisor Stoa’s actions regarding cashing the commission checks written to the “Austin Law Enforcement Center” and retaining the monies violated Minn. Stat. § 609.52 and appears to have violated Minn. Stat. § 609.54.

D. Failure to Maintain Records

The OSA reviewed the available Records Fund receipts and deposits for the time period of January 1, 1996 through November 5, 1999.²⁶ The LEC receipts were compared to the amounts deposited with the County Treasurer’s Department to determine whether they matched. The results of the comparison of LEC Record Fund receipts to deposits, are as follows:

<u>Year</u>	<u>Total Receipted Amount</u>	<u>Deposited with County Treasurer’s Department</u>
1996	\$ 6,575.00	\$ 9,686.31
1997	\$ 4,668.00	\$10,088.29
1998	\$ 4,680.50	\$ 5,373.79
1999	<u>\$ 5,909.00</u>	<u>\$ 3,040.00</u>
Total	<u>\$21,828.50</u>	<u>\$28,188.39</u>

²⁶ The receipts consisted of LEC, court, and City funds. Receipts documenting fees, fines, and bail represented monies that had been turned over to either the City or courts and were not included in the total so that the remaining receipts represented solely LEC funds.

The OSA determined that \$6,359.89 more appears to have been deposited than receipted. The difference is attributed to the failure of Supervisor Stoa to maintain receipts.

Minnesota law requires that officers and counties shall make and preserve all records necessary to a full and accurate knowledge of their official activities.²⁷ In addition, government records are to be carefully protected and preserved from deterioration, mutilation, loss, or destruction.²⁸

The OSA was informed that Supervisor Stoa was responsible for: 1) maintaining Records Fund receipts; 2) requests and payments for copies of accident reports and background checks received through the mail; 3) mailing documents back to vendors; 4) receipting prepaid checks; and 5) depositing the checks into the cash box at the LEC front desk.

The OSA was informed that Supervisor Stoa kept the Records Fund receipts under her desk. However, the OSA determined during its review, that all LEC receipts for the time periods noted below were missing:

- C September 12, 1997 through December 31, 1997;
- C January 1, 1998 through August 13, 1998;
- C August 19, 1998 through September 7, 1998;
- C December 1, 1998 through December 15, 1998; and
- C January 1, 1999 through January 12, 1999.²⁹

Furthermore, Supervisor Stoa did not consistently receipt the checks that the LEC received through the mail; however, it appears that some monies received through the mail may have been deposited with the County Treasurer's Department. Supervisor Stoa's failure to maintain receipts and receipt all checks received through the mail violated Minnesota law.

²⁷ Minn. Stat. § 15.17, Subd. 1 (1998).

²⁸ Minn. Stat. § 15.17, Subd. 2 (1998).

²⁹ The total receipted amount noted in the chart on page nine includes only the total of the receipts that were available to the OSA.

IV. INTERNAL CONTROL FINDINGS AND RECOMMENDATIONS

During the course of the OSA's review, concerns arose regarding the Records Fund procedures of the LEC. Specifically, it was determined that internal controls could be improved to better segregate County, City, and court monies and receipts. The OSA's review did not necessarily disclose all internal control weaknesses; therefore, LEC management should continue to monitor and improve internal controls.

A. Receipting

The OSA identified that the Records Fund staff manually prepared receipts and did not consistently identify on the receipts the source of payment as being either cash and/or check payments. In addition, LEC staff receipted all Records Fund monies using the same set of receipts, regardless of the entity for which they were collected. The OSA was informed that receipts are still handwritten; however, Records Fund staff presently are required to mark the appropriate source of payment on the receipt and to document the check number when checks are received. In addition, City monies collected, which include animal impounds, animal adoptions, and parking tickets, are presently receipted in a separate receipt book.

Any time documents are prepared manually there is a greater risk of human error. Therefore, the OSA believes that these steps could be improved through the utilization of a mechanical or computerized cash register system. These systems may be capable of automatically documenting each transaction, identifying the source of payment, printing receipts, and documenting the identity of the operator.

B. Timeliness of Deposits

The OSA found that the Records Clerk prepared deposits from the monies at the front desk for the County Auditor's and the County Treasurer's Departments. If the Records Clerk was absent on a Tuesday or a Friday, the deposit was not made. This allowed monies to accumulate, and increased the opportunity for such monies to be misappropriated. The OSA recommends that LEC management ensure that Records Fund monies are deposited with the County Treasurer every Tuesday and every Friday, or on an otherwise suitable periodic basis, to maximize interest earnings. Retaining small amounts of monies in the cash box(es) by making frequent deposits reduces the LEC's exposure to a future loss of monies.

C. Segregation of Duties

The Records Clerk was responsible for collecting Records Fund monies at the LEC front desk, preparing receipts and summary deposits, as well as transferring City and court monies to the appropriate individuals. The Records Clerk is presently still responsible for such activities. The Communications Supervisor (hereinafter "Supervisor") was responsible for collecting and opening mail at the LEC, generating and mailing documents back to vendors, receipting the prepaid checks, and depositing the checks into the cash box at the front desk. Proper segregation of duties would require that the collection, execution, recording, and depositing duties be charged to at least two separate individuals.

The OSA recommends that LEC management adjust current Records Fund staff responsibilities to better segregate the duties of collecting, executing, recording, and depositing Records Fund monies.

D. Segregation and Accessibility of Monies Received

The OSA found that during the period reviewed, County, City, and court monies were combined for storage in one unlocked cash box.³⁰ Furthermore, the OSA determined that as many as 11 individuals per day within the LEC had access to the cash and checks stored in the unlocked cash box at the front desk.

The LEC should consider utilizing a computerized or mechanical cash register system. Computerized and mechanical cash register systems may deter misappropriation of funds because they often require and record keystrokes to gain access to the monies inside, with some systems having the capability to identify each operator.

Until such time as the LEC decides to utilize a computerized or mechanical cash register system, the OSA recommends that LEC management implement a practice of using locked cash boxes for storing monies received at the LEC. There should be one locked cash box maintained for City

³⁰ The OSA has been informed that court monies are no longer collected at the LEC's front desk. Bail is paid at the jail during non-business hours and during business hours, bail is paid at the Court Administrator's Office.

monies and a separate locked cash box maintained for LEC monies.³¹ The locked cash boxes should have slots for inserting monies and receipts. Since the cash boxes would be locked, there would need to be a change fund in a unlocked box for making change.³² The Chief Deputy and the Supervisor should be the only two LEC employees who have keys to the LEC's locked cash box. The City's locked cash box should be transferred to the City on a regular basis, and only City personnel should maintain keys.

E. Security of Monies Collected

The OSA found that once a deposit had been prepared, it was transported to the County Auditor's and the County Treasurer's Departments without being secured in any manner. The OSA recommends that cash and checks be removed daily from the cash box and stored securely in a locked bank deposit bag, which should itself be locked in a safe until the monies are deposited. The Chief Deputy and the Supervisor should be the only two employees at the LEC to maintain keys for the bank deposit bag. The deposit can be prepared from the stored monies in the bag, and the locked bag provides secure transport of the funds.

F. Reconciliations

The OSA found that prior to deposit, the yellow copies of the Records Fund receipts were not inspected to verify that missing yellow copies had corresponding pink copies. The yellow receipts are provided to the City and the courts. In addition, after the summary deposits were prepared, they were transferred to the County Auditor's and the County Treasurer's Departments by the same person, without a reconciliation to the receipts. After the deposits were made, the Account Activity was not reviewed to ensure that the summary deposits matched.³³ The OSA was informed

³¹ This system could also be used in other areas of the LEC where monies are collected.

³² County boards are allowed to establish funds in county offices and departments as necessary for the purpose of making change only. Minn. Stat. § 375.45 (1998).

³³ To maintain proper segregation of duties, if the Chief Deputy continues to transfer the deposit to the County Auditor's and the County Treasurer's Departments, the Supervisor may reconcile the Account Activity report with the summary deposit receipts.

that the Chief Deputy is now completing these procedures.

The OSA recommends that the County Auditor deliver the Account Activity report automatically to the Chief Deputy on a monthly, or otherwise suitable periodic basis, for continued reconciliation. As an indication of the reconciliation of receipts to deposits, the Chief Deputy should initial and date the Account Activity reports. The Chief Deputy should also maintain these reports in a separate file after reconciliation.

G. Procedure Manual

The OSA found that the LEC does not have a manual outlining proper cash handling procedures for the Records Fund. As such, neither the Supervisor nor the Records Fund staff were provided with defined policies and procedures for receiving monies at the LEC. Procedure manuals often reduce casual cash handling by adding formality. Furthermore, procedure manuals define the expectations of management regarding these functions, and deviations may be addressed promptly and precisely.

The OSA recommends that LEC management create a detailed manual that outlines the policies and procedures for proper performance of money-handling functions at the LEC. The manual should be distributed to all employees with money-handling responsibilities and the employees should be trained on these procedures. The OSA further recommends that LEC management promptly update the manual to reflect subsequent changes in procedures.

H. Document Retention

The OSA learned that the pink copies of the Records Fund receipts were stored on a spindle for several months before they were collected and stored as records. The OSA further learned that the pink and yellow copies of Records Fund receipts were not maintained in a secure area of the LEC; they were stored in a cardboard box under the Supervisor's desk. Numerous pink and yellow receipts for the period of review were not furnished to the OSA because they were not found at the LEC.

Minnesota law states that "[a]ll officers and agencies of . . . counties . . . shall make and preserve all records necessary to a full and accurate knowledge of their official activities."³⁴ The chief administrative officer is responsible for the preservation of the agencies government records,

³⁴ Minn. Stat. § 15.17, Subd. 1 (1998).

which include written or printed books, papers, letters, contracts, documents, . . . and other records made or received pursuant to law or in connection with the transaction of public business.³⁵ It is the duty of the agency and of its chief administrative officer to carefully protect and preserve government records from deterioration, mutilation, loss, or destruction.³⁶

During contacts with the Chief Deputy, the OSA verbally recommended the use of bound receipt books. On April 19, 2000, the OSA was informed that this procedure has been implemented and Records Fund receipts are no longer stored on a spindle. The OSA commends the LEC for implementing the above procedures and recommends that they carefully protect and preserve government records in compliance with Minnesota law.

V. CONCLUSION

Based upon the information reviewed by the OSA, it appears that Supervisor Stoa misappropriated LEC funds and failed to properly maintain County records, thereby violating Minnesota law. The OSA is now submitting this matter to the County Attorney to proceed as it deems appropriate.

The OSA would like to thank the LEC staff for their assistance during this review. The OSA believes that the investigation and review was a positive example of cooperation among government agencies. If you have any questions, please contact Kathy Docter at (651) 282-2388.

Sincerely,



Judith H. Dutcher
State Auditor

³⁵ Minn. Stat. § 15.17, Subd. 2 (1998).

³⁶ *Id.*