

## STATE OF MINNESOTA

## OFFICE OF THE STATE AUDITOR

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March 6, 2006

Barbara Loch Meeker County Auditor 325 Silbey Avenue North Litchfield, Minnesota 55355

Dear County Auditor Loch:

We received the application from Meeker County for a waiver from the existing formula for maintenance of effort payments to regional libraries.

We are unable to accept the waiver application because the payment of the statutory maintenance of effort amount is a substantive rather than a procedural legal requirement. The formula determines the annual amount a county must provide to support public library service. Delaying for one year the application of the statutory formulas would change the maintenance of effort amount the county must pay.

The State Auditor's Office can only waive the enforcement of procedural laws, meaning that we could waive the way in which a service is provided, but cannot change the amount of a required annual payment.

Please feel free to contact me if you have any further questions.

Sincerely,

Tony Sutton

Deputy State Auditor