



State Auditor  
Rebecca Otto

## OFFICE OF THE STATE AUDITOR

# *E-Update*

*The official online news  
publication of the Office  
of the State Auditor*

**December 23, 2009**

1. Released: 2009 Legal Compliance Audit Guide
  2. Happy Holidays!
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### **1. Released: 2009 Legal Compliance Audit Guide**

The Office of the State Auditor annually publishes the Minnesota Legal Compliance Audit Guide for Local Government to establish the minimum scope for the required legal compliance audits. The minimum scope for Minnesota political subdivision audits must include financial and legal compliance audits.

The 2009 Legal Compliance Audit Guide is now available in both PDF and Word formats. To view or download the 2009 Minnesota Legal Compliance Audit Guide for Local Government, go to:

<http://www.auditor.state.mn.us/default.aspx?page=frmaud09legalCompliance>.

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### **2. Happy Holidays!**

Have a safe and happy holiday weekend!

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The Office of the State Auditor is located at 525 Park Street, Suite 500, St. Paul, MN 55103. Phone: (651) 296-2551 or (800) 627-3529 (TTY) Fax: (651) 296-4755  
Web: [www.auditor.state.mn.us](http://www.auditor.state.mn.us).