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PATRICIA ANDERSON
STATE AUDITOR

AUDITOR'S REPORT ON LEGAL COMPLIANCE

Ramsey/Washington County Resource
Recovery Project Board

We have audited the basic financial statements of the Ramsey/Washington County Resource Recovery Project Board as of and for the year ended December 31, 2005, and have issued our report thereon dated May 15, 2006.

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* covers five categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, and claims and disbursements. Our study included all of the listed categories, except that we did not test for compliance in public indebtedness because there is no long-term debt outstanding.

The results of our tests indicate that for the items tested, the Ramsey/Washington County Resource Recovery Project Board complied with the material terms and conditions of applicable legal provisions.

This report is intended solely for the information and use of the Ramsey/Washington County Resource Recovery Project Board 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 15, 2006