

# STATE OF MINNESOTA

## Office of the State Auditor



**Rebecca Otto**  
**State Auditor**

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

**CARVER COUNTY**  
**CHASKA, MINNESOTA**

YEAR ENDED DECEMBER 31, 2011

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

The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

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 160 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

**Audit Practice** - conducts financial and legal compliance audits of 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 approximately 730 public pension funds; and

**Tax Increment Financing** - 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 Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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**CARVER COUNTY  
CHASKA, MINNESOTA**

**Year Ended December 31, 2011**



**Management and Compliance Report**

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

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**CARVER COUNTY  
CHASKA, MINNESOTA**

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**CARVER COUNTY  
CHASKA, MINNESOTA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

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

**Financial Statements**

Type of auditor's report issued: **Unqualified**

Internal control over financial reporting:

- Material weaknesses identified? **No**
- Significant deficiencies identified? **No**

Noncompliance material to the financial statements noted? **No**

**Federal Awards**

Internal control over major programs:

- Material weaknesses identified? **No**
- Significant deficiencies identified? **No**

Type of auditor's report issued on compliance for major programs: **Unqualified**

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? **No**

The major programs are:

Broadband Technology Opportunities Program	CFDA #11.557
Homelessness Prevention and Rapid Re-Housing Program - ARRA	CFDA #14.257
Temporary Assistance for Needy Families (TANF) Cluster	
Temporary Assistance for Needy Families	CFDA #93.558
Emergency Contingency Fund for TANF State Programs - ARRA	CFDA #93.714
Medical Assistance Program	CFDA #93.778

The threshold for distinguishing between Types A and B programs was \$300,000.

Carver County qualified as low-risk auditee? **Yes**

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

None.

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

None.

**IV. OTHER FINDINGS AND RECOMMENDATIONS**

MINNESOTA LEGAL COMPLIANCE

ITEM ARISING THIS YEAR

11-1 Permissibility of Certain Investments

**Criteria:** Counties in Minnesota are restricted in their investment options to those which are statutorily allowed. Minn. Stat. § 118A.04 provides a list of the permissible investments. The list includes rated obligations of state and local governments with taxing powers.

**Condition:** At December 31, 2011, the County was holding debt securities of two out-of-state universities. These securities are not qualified investments. The County was also holding debt securities from a number of state or local government entities that may not have taxing powers and, therefore, may not be permissible investments.

**Context:** Some of the state or local government entities mentioned may have taxing powers, but the County was unable to provide such evidence to us.

**Effect:** Noncompliance with Minn. Stat. § 118A.04.

**Cause:** Client relied on brokers to determine if investments were permissible under Minnesota statutes.

**Recommendation:** We recommend the County divest, when practical, of any investments which are not permissible under Minn. Stat. § 118A.04. We also recommend that the County obtain and maintain evidence of the permissibility of any future investments.



Client's Response:

*The County will continue to rely on its investment brokers' certification for compliance and will note the compliance discussion on the confirmation document for any new purchases. However, the County's Finance Director believes the State Auditor's recommendation that County staff should independently verify that CDAs and HRAs have their own taxing authority contradicts the current industry standard and practice.*

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REBECCA OTTO  
STATE AUDITOR

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

Board of County Commissioners  
Carver County

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Carver County as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 27, 2012. Our report includes a reference to other auditors. 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. Other auditors audited the financial statements of the Carver County Community Development Agency, as described in our report on Carver County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

### Internal Control Over Financial Reporting

Management of Carver County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Carver County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Carver 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 Political Subdivisions*, 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 Political Subdivisions* contains seven categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing. Our study included all of the listed categories, except tax increment financing because Carver County does not use tax increment financing.

The results of our tests indicate that for the items tested, Carver County complied with the material terms and conditions of applicable legal provisions, except as described in the Schedule of Findings Questioned Costs as item 11-1.

Carver County's written response to the legal compliance finding identified in our audit has been included in the Schedule of Findings and Questioned Costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Board of County Commissioners, management, others within Carver County, 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/Rebecca Otto*

REBECCA OTTO  
STATE AUDITOR

July 27, 2012

*/s/Greg Hierlinger*

GREG HIERLINGER, CPA  
DEPUTY STATE AUDITOR

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### **REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of County Commissioners  
Carver County

#### Compliance

We have audited Carver County's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011. Carver 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.

Carver County's basic financial statements include the operations of the Carver County Community Development Agency (CDA) component unit, which expended \$3,851,602 in federal awards during the year ended December 31, 2011, which are not included in the Schedule of Expenditures of Federal Awards. Our audit, described below, did not include the operations of the Carver County CDA because it was audited by other auditors.

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 Carver 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, Carver County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011.

#### Internal Control Over Compliance

Management of Carver 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 to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

#### Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Carver County as of and for the year ended December 31, 2011, and have issued our report thereon dated July 27, 2012. We did not audit the financial statements of the Carver County CDA



discretely presented component unit. Those financial statements were audited by other auditors. Our audit was performed for the purpose of forming opinions on the County's financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards (SEFA) 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. The SEFA is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The SEFA has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the SEFA 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 of County Commissioners, management and others within the County, 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/Rebecca Otto*

REBECCA OTTO  
STATE AUDITOR

*/s/Greg Hierlinger*

GREG HIERLINGER, CPA  
DEPUTY STATE AUDITOR

July 27, 2012

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**CARVER COUNTY  
CHASKA, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

<b>Federal Grantor Pass-Through Agency Grant Program Title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>
<b>U.S. Department of Agriculture</b>		
Passed Through Minnesota Department of Human Services State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	<u>\$ 285,789</u>
<b>U.S. Department of Commerce</b>		
Direct Broadband Technology Opportunities Program (BTOP) - ARRA	11.557	<u>\$ 2,940,384</u>
<b>U.S. Department of Housing and Urban Development</b>		
Passed Through Minnesota Department of Human Services Homelessness Prevention and Rapid Re-Housing Program - ARRA	14.257	<u>\$ 173,744</u>
<b>U.S. Department of Justice</b>		
Direct Bulletproof Vest Partnership Program	16.607	\$ 18,207
Passed Through Minnesota Department of Public Safety Justice Assistance Grant Program Cluster Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories - ARRA	16.803	76,371
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to Units of Local Government - ARRA	16.804	<u>5,150</u>
<b>Total U.S. Department of Justice</b>		<u>\$ 99,728</u>
<b>U.S. Department of Labor</b>		
Passed Through Minnesota Department of Employment and Economic Development Senior Community Service Employment Program	17.235	\$ 84,177
Passed Through Hennepin County Workforce Investment Act (WIA) Cluster WIA Adult Program	17.258	43,704
WIA Youth Activities	17.259	33,671
WIA National Emergency Grants - ARRA	17.277	10,141
WIA Dislocated Worker Formula Grants	17.278	<u>91,316</u>
<b>Total U.S. Department of Labor</b>		<u>\$ 263,009</u>

**CARVER COUNTY  
CHASKA, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

(Continued)

<b>Federal Grantor Pass-Through Agency Grant Program Title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>
<b>U.S. Department of Transportation</b>		
Passed Through Minnesota Department of Transportation		
Highway Planning and Construction Cluster		
Highway Planning and Construction	20.205	\$ 1,059,468
Highway Planning and Construction - ARRA	20.205	96,000
Passed Through Minnesota Department of Public Safety		
Highway Safety Cluster		
State and Community Highway Safety	20.600	11,691
Occupant Protection Incentive Grants	20.602	5,412
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	<u>16,367</u>
<b>Total U.S. Department of Transportation</b>		<b><u>\$ 1,188,938</u></b>
<b>U.S. Environmental Protection Agency</b>		
Passed Through Minnesota Pollution Control Agency		
Nonpoint Source Implementation Grants	66.460	<u>\$ 255,571</u>
<b>U.S. Department of Energy</b>		
Direct		
Energy Efficiency and Conservation Block Grant Program (EECBG) - ARRA	81.128	<u>\$ 72,636</u>
<b>U.S. Department of Health and Human Services</b>		
Passed Through the National Association of County and City Health Officials		
Medical Reserve Corps Small Grant Program	93.008	\$ 3,098
Passed Through Minnesota Department of Health		
Public Health Emergency Preparedness	93.069	88,298
Universal Newborn Hearing Screening	93.251	1,800
Immunization Cluster		
Immunization Grants	93.268	13,561
Immunization - ARRA	93.712	1,355
Temporary Assistance for Needy Families (TANF) Cluster		
Temporary Assistance for Needy Families	93.558	45,678
Maternal and Child Health Services Block Grant	93.994	49,353

**CARVER COUNTY  
CHASKA, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

(Continued)

<b>Federal Grantor Pass-Through Agency Grant Program Title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>
<b>U.S. Department of Health and Human Services (Continued)</b>		
Passed Through Minnesota Department of Human Services		
Promoting Safe and Stable Families	93.556	3,500
Temporary Assistance for Needy Families Cluster		
Temporary Assistance for Needy Families	93.558	309,711
Emergency Contingency Fund for TANF State Programs - ARRA	93.714	21,048
Child Support Enforcement	93.563	1,274,766
Child Care and Development Cluster		
Child Care and Development Block Grant	93.575	17,797
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	17,195
Stephanie Tubbs Jones Child Welfare Services Program	93.645	35,864
Foster Care - Title IV-E Cluster		
Foster Care - Title IV-E	93.658	127,343
Foster Care - Title IV-E - ARRA	93.658	1,040
Social Services Block Grant	93.667	309,497
Chafee Foster Care Independence Program	93.674	5,800
Children's Health Insurance Program	93.767	171
Medical Assistance Program	93.778	1,543,938
Block Grants for Community Mental Health Services	93.958	9,988
		<u>9,988</u>
<b>Total U.S. Department of Health and Human Services</b>		<b>\$ 3,880,801</b>
<b>U.S. Department of Homeland Security</b>		
Passed Through Minnesota Department of Natural Resources		
Boating Safety Financial Assistance	97.012	\$ 7,581
Passed Through Minnesota Department of Public Safety		
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	9,094
Hazard Mitigation Grant	97.039	32,596
Emergency Management Performance Grants	97.042	47,587
Passed Through Washington County		
Homeland Security Grant Program	97.067	92,225
		<u>92,225</u>
<b>Total U.S. Department of Homeland Security</b>		<b>\$ 189,083</b>
<b>Total Federal Awards</b>		<b>\$ 9,349,683</b>

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**CARVER COUNTY  
CHASKA, MINNESOTA**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

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1. Reporting Entity

The Schedule of Expenditures of Federal Awards presents the activities of federal award programs expended by Carver County. Carver County's financial statements include the operations of the Carver County Community Development Agency (the CDA) component unit, which expended \$3,851,602 in federal awards during the year ended December 31, 2011, which are not included in the Schedule of Expenditures of Federal Awards. The CDA has its own single audit. The County's reporting entity is defined in Note 1 to the financial statements.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Carver County under programs of the federal government for the year ended December 31, 2011. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of Carver County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Carver County.

3. Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through grant numbers were not assigned by the pass-through agencies.

**CARVER COUNTY  
CHASKA, MINNESOTA**

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4. Clusters

Clusters of programs are groupings of closely related programs that share common compliance requirements. Total expenditures by cluster are:

Justice Assistance Grant Program Cluster	\$ 81,521
Workforce Investment Act Cluster	178,832
Highway Planning and Construction Cluster	1,155,468
Highway Safety Cluster	17,103
Immunization Cluster	14,916
Temporary Assistance for Needy Families Cluster	376,437
Child Care and Development Cluster	34,992
Foster Care - Title IV-E Cluster	128,383

5. Reconciliation to Schedule of Intergovernmental Revenue

Federal grant revenue per Schedule of Intergovernmental Revenue	\$ 9,275,412
Grants received more than 60 days after year-end, deferred in 2011	
Broadband Technology Opportunities Program (BTOP) - ARRA	30,080
Bulletproof Vest Partnership Program	3,244
Occupant Protection Incentive Grants	5,412
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	6,919
Nonpoint Source Implementation Grant	14,842
Emergency Management Performance Grants	47,587
Deferred in 2010, recognized as revenue in 2011	
WIA Dislocated Workers Formula Grants	(24,626)
Immunization - ARRA	(265)
Child Care Mandatory and Matching Funds of the Child Care Development Fund	(8,922)
	<hr/>
Expenditures Per Schedule of Expenditures of Federal Awards	<u>\$ 9,349,683</u>

6. Subrecipients

Of the expenditures presented in the schedule, Carver County provided federal awards to subrecipients as follows:

<u>CFDA Number</u>	<u>Program Name</u>	<u>Amount Provided to Subrecipients</u>
14.257	Homelessness Prevention and Rapid Re-Housing Program - ARRA	\$ 173,744



**CARVER COUNTY  
CHASKA, MINNESOTA**

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7. American Recovery and Reinvestment Act

The American Recovery and Reinvestment Act of 2009 (ARRA) requires recipients to clearly distinguish ARRA funds from non-ARRA funding. In the schedule, ARRA funds are denoted by the addition of ARRA to the program name.