



REBECCA OTTO  
STATE AUDITOR

# STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR

SUITE 500  
525 PARK STREET  
SAINT PAUL, MN 55103-2139

(651) 296-2551 (Voice)  
(651) 296-4755 (Fax)  
state.auditor@state.mn.us (E-mail)  
1-800-627-3529 (Relay Service)

## INDEPENDENT AUDITOR'S REPORT ON MINNESOTA LEGAL COMPLIANCE

Ramsey/Washington County Resource  
Recovery Project Board

We have audited, in accordance with auditing standards generally accepted in the United States of America, the accompanying financial statements of the governmental activities and the General Fund of the Ramsey/Washington County Resource Recovery Project Board as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the Ramsey/Washington County Resource Recovery Project Board's basic financial statements and have issued our report thereon dated May 8, 2013.

The *Minnesota Legal Compliance Audit Guide for Political Subdivisions*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, contains six categories of compliance to be tested in connection with the audit of the Project Board's financial statements: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, and miscellaneous provisions. Our audit considered all of the listed categories, except that we did not test for compliance in public indebtedness because there is no long-term debt outstanding.

In connection with our audit, nothing came to our attention that caused us to believe that the Ramsey/Washington County Resource Recovery Project Board failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for Political Subdivisions*. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the Project Board's noncompliance with the above referenced provisions.

This communication is intended solely for the information and use of the Ramsey/Washington County Resource Recovery Project Board, management, others within the Ramsey/Washington County Resource Recovery Project Board and the State Auditor 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

May 8, 2013