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###### RELIEF ASSOCIATIONS

###### EXAMPLE OF INDEPENDENT AUDITOR’S REPORT

**LEGAL COMPLIANCE AUDIT GUIDE**

**EXAMPLE OF INDEPENDENT AUDITOR’S REPORT**

Minnesota Legal Compliance

 Relief Associations 3-2

Independent auditor’s report for *relief associations*. (Note: Eliminate this paragraph in red before issuing the report.)

**MINNESOTA LEGAL COMPLIANCE**

Independent Auditor’s Report

(Governing body)

(Entity)

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of *(list related opinion units)* of *(entity name)* as of and for the year ended (*year-end date*), and the related notes to the financial statements, which collectively comprise the (*entity type*)’s basic financial statements, and have issued our report thereon dated \_\_\_\_\_\_\_\_\_\_.

In connection with our audit, nothing came to our attention that caused us to believe that *(entity name)* failed to comply with the provisions of the depositories of public funds and public investments and relief associations(*delete sections not required to test*) sections of the *Minnesota Legal Compliance Audit Guide for Relief Associations*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters*.* 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 (*entity type*)’s noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

* If legal compliance findings are reported, use the following wording:

In connection with our audit, we noted that (*entity name*) failed to comply with provisions of the (*list section titles of guide in which noncompliance was identified*) of the *Minnesota Legal Compliance Audit Guide for Relief Associations*,promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters as described in the *(schedule name where findings are listed)* as items *(list related finding reference numbers)*. Also, in connection with our audit, nothing came to our attention that caused us to believe that *(entity name)* failed to comply with the provisions of the depositories of public funds and public investments and relief associations (*delete sections not required to test & delete any section titles that identified reported findings*) sections of the *Minnesota Legal Compliance Audit Guide for Relief Associations*, insofar as they relate to accounting matters. 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 (*entity type*)’s noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

*(Entity name)*’s response to the findings identified in our audit is described in the *(schedule name where findings are listed)* as items *(list related finding reference numbers)*. (*Entity name)*’s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of those charged with governance and management of *(entity name)* and the State Auditor and is not intended to be, and should not be, used by anyone other than these specified parties.

(Signature)

(Date)