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**MINNESOTA VETERANS HOMES
MANAGEMENT LETTER
FISCAL YEAR 1988**

FEBRUARY 1989

**Financial Audit Division
Office of the Legislative Auditor
State of Minnesota**

89-8



STATE OF MINNESOTA

OFFICE OF THE LEGISLATIVE AUDITOR

VETERANS SERVICE BUILDING, ST. PAUL, MN 55135 • 612/296-4708

JAMES R. NOBLES, LEGISLATIVE AUDITOR

Mr. Jeffrey Smith, Administrator
Minnesota Veterans Homes
51st & Minnehaha Avenue
Minneapolis, Minnesota 55417

Dear Mr. Smith:

We have reviewed certain accounting procedures and controls for your department as part of our statewide audit of the State of Minnesota's fiscal year 1988 federal programs. The scope of our work has been limited to the Veterans State Nursing Home Care (CFDA #64.015) program.

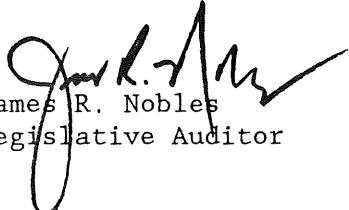
We emphasize that this has not been a complete financial and compliance audit of all programs within your department. However, the Single Audit coverage satisfies the federal government's financial and compliance audit requirements for all federal programs administered by your department in fiscal year 1988.

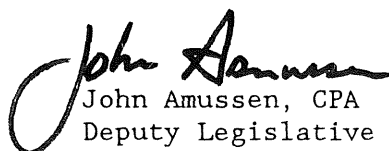
Finding #1 from our fiscal year 1987 audit has been substantially resolved. Procedures have been implemented to ensure that federal reimbursement is requested only for approved residents. The Minnesota Veterans Homes appeal for a waiver concerning the repayment of questioned costs is pending.

We have no findings or recommendations this year.

Thank you for the cooperation extended to our staff during this audit.

Sincerely,


James R. Nobles
Legislative Auditor


John Amussen, CPA
Deputy Legislative Auditor

February 14, 1989