



STATE OF WISCONSIN

Legislative Audit Bureau

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Janice Mueller  
State Auditor

February 11, 2010

Senator Kathleen Vinehout and  
Representative Peter Barca, Co-chairpersons  
Joint Legislative Audit Committee  
State Capitol  
Madison, Wisconsin 53702

Dear Senator Vinehout and Representative Barca:

We have completed our financial audit of the State of Wisconsin as of and for the fiscal year ended June 30, 2009. The State's financial statements, and our unqualified audit opinion on them dated December 11, 2009, were included in the State's Comprehensive Annual Financial Report, which was issued by the Department of Administration in December 2009.

During the course of our audit, we identified internal control concerns that are required to be reported under *Government Auditing Standards*. The enclosed management letter includes our report on internal control over financial reporting and on compliance. In that report, we make recommendations for various state agencies to improve their financial reporting and to strengthen internal controls, including those over security of computer programs and electronic data. The management letter was provided to the Department of Administration and to other agencies to which we made recommendations for improvement. We will follow up during next year's audit to determine the extent to which state agencies have addressed these concerns.

We appreciate the courtesy and cooperation extended to us by the Department of Administration and other state agencies during the audit.

Sincerely,

Janice Mueller  
State Auditor

JM/BN/bm

Enclosure

cc: Senator Robert Jauch  
Senator Mark Miller  
Senator Robert Cowles  
Senator Mary Lazich

Representative Andy Jorgensen  
Representative Mark Pocan  
Representative Bill Kramer  
Representative Samantha Kerkman

Michael Morgan, Secretary  
Department of Administration

Stephen Censky, State Controller  
Department of Administration