



**WISCONSIN LEGISLATIVE AUDIT BUREAU
LETTER OF TRANSMITTAL**

November 18, 1998

**Secretary Jon E. Litscher
Department of Employment Relations
137 East Wilson Street
Madison, Wisconsin 53703**

Dear Secretary Litscher:

We have completed our audit work at the Department of Employment Relations to meet our audit requirements under s. 13.94, Wis. Stats. The primary focus of our audit was to review the Department's fiscal and computer operations to assess whether these activities are adequately controlled and in compliance with statutory requirements.

Overall, we found the Department has appropriate fiscal policies and procedures in place. However, we do suggest that the Department take further steps in disaster recovery and business resumption planning. In addition, we identify areas in which the Department could improve controls over its current computer processing, as well as additional controls to consider as it develops a new, computerized human resource system. The Department has been responsive to the recommended improvements, as shown by its responses included in the text of the letter.

Our auditors found your staff to be helpful and responsive to their requests. We appreciate the courtesy and cooperation extended to us during the audit.

Sincerely,

**Janice Mueller
State Auditor**

JM/DA/ce

Enclosure

[letter report](#)