



**WISCONSIN LEGISLATIVE AUDIT BUREAU  
LETTER OF TRANSMITTAL**

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**February 23, 1998**

**Mr. Randy Reiter, Chairman  
Menominee County Board of Supervisors  
Town of Menominee Board  
Post Office Box 279  
Keshena, Wisconsin 54135**

**Dear Chairman Reiter:**

**Enclosed is a letter addressing a number of management concerns that were raised during our recent evaluation of Menominee County and the Town of Menominee but not discussed in our report to the Legislature. The audit team reviewed numerous aspects of county and town operations, including those of the County and Town Board, its committees, and local departments, as well as the budget process. In our report to the Legislature, we described the county's financial condition, its relatively high property taxes, and the high demand for local services, all of which influence the board's actions. However, we also believe action by the Board is necessary to ensure adequate public accountability over county and town operations and to provide board members with the tools necessary to oversee agency activities.**

**Our specific concerns include:**

- the Board's lack of compliance with state open meetings requirements and opportunities for public participation;**
- inadequate information provided to the Board and the public during budget deliberations;**
- the Board's limited oversight of county and town agencies; and**
- inadequate monitoring of the financial condition of the county and the town.**

**Our recommendations and suggestions are intended to provide the Board with a framework for improving overall county and town operations that will not only result in better use of local resources, but will also provide for effective use of any additional financial assistance the State may provide. Our management letters are provided to the members of the Joint Legislative Audit Committee and, upon request, to other members of the Legislature and to the public.**

**We appreciate the courtesy and cooperation extended to us by county and town board members, staff, and residents.**

**Sincerely,**

**Dale Cattanach  
|State Auditor**

**DC/mg**

**Enclosure**

[letter report](#)