

DUNN COUNTY, WISCONSIN
EXECUTIVE AUDIT SUMMARY (EAS)
DECEMBER 31, 2010

**DUNN COUNTY, WISCONSIN
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AUDIT FINDINGS AND RESULTS

Audit Report Summary

We prepared this Executive Audit Summary and Management Report in conjunction with our audit of the County's financial records for the year ended December 31, 2010. The following is a summary of reports we have issued:

Audit Opinion

The financial statements are fairly stated. We issued what is known as an "unqualified" audit opinion.

Internal Controls

Our report on internal control included the following deficiencies in internal controls over financial reporting. Please refer to the schedule of findings and questioned costs included in the *Federal and State Single Audit Report* for full details regarding these control deficiencies.

Material Weaknesses:

2010-01 Material Audit Adjustments

Significant Deficiencies:

2010-02 Limited Segregation of Duties

Note: Prior year finding 2009-01, Annual Financial Reporting Under Generally Accepted Accounting Principles (GAAP) was addressed during the current year and not repeated as a finding for fiscal year 2010.

Compliance

No matters involving compliance or internal controls over compliance were reported as a result of our audit.

Other Items

Other items were noted during the audit that do not rise to the level of an internal control deficiency as defined by audit standards but are summarized below for your consideration.

Cash and Investment Policies and Procedures

We found all cash and investments at year-end to be properly accounted for and reconciled. Therefore, we do not report a related deficiency in internal controls over financial reporting. However, during our testing and inquiries we made certain observations of mid-year practices which could be performed more efficiently through consideration of the following:

- The County has an effective process for reconciling bank activity on a monthly basis but falls short on reconciling the balances back to the general ledger. We suggest implementing a reconciliation and approval process to ensure cash and investments are tied-out on a monthly basis similar to how it is performed at year-end. While assignment of this responsibility varies, we find that it often resides with the County Treasurer.
- Consider creating an investment or similar committee.
- Compare internally calculated earnings on held investments with information from the bank to avoid any significant adjustments at maturity.

APPENDIX A

FORMAL REQUIRED COMMUNICATIONS

Board of Supervisors
Dunn County
Menomonie, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Dunn County, Wisconsin (the County) for the year ended December 31, 2010, and have issued our report thereon dated June 15, 2011. We did not audit the financial statements of the Dunn County Housing Authority, which is presented in the component unit column. Those statements were audited by other auditors whose report thereon has been furnished to us, in our opinion, insofar as it relates to the amounts included for the Housing Authority, is based solely on the report of the other auditors. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards and OMB Circular A-133

As stated in our engagement letter dated April 30, 2010, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also in accordance with OMB Circular A-133, we examined, on a test basis, evidence about the County's compliance with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement" applicable to each of its major federal programs for the purpose of expressing an opinion on the County's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the County's compliance with those requirements.

(2)

1. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.
2. We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Other Information in Documents Containing Audited Financial Statements

Our audit opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a client prepared document, such as an annual report, should be done only with our prior approval and review of the document. Our responsibility for other information in documents containing the entity's financial statements and report does not extend beyond the financial information identified in the report. We do not have an obligation to perform any procedures to corroborate other information contained in such documents

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on December 14, 2010.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Dunn County are described in Note 1 to the financial statements. No new accounting policies were adopted during 2010.

We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the useful lives of capital assets is based on authoritative guidance and past experience.

Estimated current portion of compensated absences payable – Management's estimate of the amount of the year-end compensated absences payable balance to be taken by employees within one year of December 31, 2010 is based on historical trends and anticipated leave time activity.

Estimates of claims payable accrued in the insurance internal service funds at December 31, 2010 are based on outside authoritative guidance.

Board of Supervisors
Dunn County

Management's estimate of allowance for doubtful accounts is based on known and expected uncollectible amounts.

Actuarial assumptions as outlined in notes to the basic financial statements.

We evaluated the key factors and assumptions used to develop the above estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. During the course of our audit, we proposed adjustments to various accounts in order to adjust their ending balances to actual. These adjustments included state aids, cash, accounts receivable, taxes receivable, deferred revenue, accounts payable and fund balance. The attached schedule summarizes uncorrected misstatements to the financial statements. Management has determined that the effects are immaterial to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 15, 2011.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Board of Supervisors
Dunn County

This information is intended solely for the use of the Board of Supervisors and management of the County and is not intended to be and should not be used by anyone other than these specified parties.

Larson Allen LLP

LarsonAllen LLP

Eau Claire, Wisconsin
June 15, 2011

Dunn County
Passed Adjusting Journal Entries
December 31, 2010

	Fund	Account Description	DR	CR
1	Health Care Center	Expense	11,188	
	Health Care Center	Accounts Payable		11,188
		Pass on recording accounts payable posted to the wrong period.		
2	Health Care Center	Due to General Fund	13,700	
	Health Care Center	Accounts Receivable		13,700
	General Fund	Cash	13,700	
	General Fund	Due from Health Care Center		13,700
		Pass on removing items received before year end from receivable balance.		

APPENDIX B

NEW ACCOUNTING AND REPORTING STANDARDS

Fund Balance Reporting and Governmental Fund Type Definitions (GASB Statements No. 54)

This statement is effective for periods beginning after June 15, 2010 and, therefore, is applicable to the County for the year ended December 31, 2011.

Statement 54 distinguishes between fund balance amounts that are considered *non-spendable*, such as fund balance associated with inventories, and other amounts that are classified based on the relative ability to be spent. Beginning with the most non-spendable classification, fund balances will be reported in the following classifications:

- *Restricted*—amounts constrained by external parties, constitutional provision, or enabling legislation.
- *Committed*—includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority
- *Assigned*—amounts a government intends to use for a particular purpose. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.
- *Unassigned*—amounts that are not constrained at all will be reported in the general fund or to report deficit balances in other governmental funds.

The new standard also clarifies the definitions of individual governmental fund types. The statement interprets certain terms within the definition of special revenue fund types, while further clarifying the debt service and capital projects fund type definitions. The statement also specifies how economic stabilization or “rainy-day” amounts should be reported as a component of fund balance in the general fund. No longer is it considered appropriate to include these types of funds as a special-revenue fund. For financial reporting purposes, stabilization should be regarded as a Restricted or Committed classification only if the government details the circumstances or conditions that signal the need for stabilization in sufficient detail. Otherwise, these amounts should be reported as Unassigned in the general fund.

Specific actions required by the County prior to December 31, 2011 include:

- Analysis of all County funds for proper fund type classification based on GASB 54 guidance.
- Potential consolidation or expansion of funds and corresponding coding changes in the general ledger.
- Adoption of policies and procedures by the Board related to the new requirements of GASB 54.

Specific action to be taken by the Board include:

- o Consider designating the authority to “Assign” fund balance to a management position or individual. Not doing so will limit the County’s ability to classify a portion of fund balance as assigned (previously called “designated fund balance”).
- o Consider committing fund balance for specific purposes.
- o Consider adopting policies around minimum fund balance levels.

The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34 (GASB Statements No. 61) Statement No. 61 is effective for financial reporting in fiscal year 2013 and modifies previous requirements for the assessment of potential component units (for example the County's Housing Authority) in determining what should be included in the County's financial statements. The Statement also modifies the display and disclosure requirements for component units. As a result, the method for including component units in the County's financial statements will need to be re-evaluated and potentially changed in fiscal year 2013. In preparation for evaluating the inclusion of component units under the new guidance in GASB Statement No. 61, the County should revisit the formative documents of its component units including charters, resolutions, bylaws, articles of incorporation, etc.

Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements (GASB Statements No. 62) As discussed in the County's accounting policy disclosures in its financial statements, the County historically followed Financial Accounting Standards Board (FASB) guidance issued before November 30, 1989, for purposes of reporting financial activity of proprietary funds such as the Health Care Center and Highway Department Funds, and GASB guidance issued on and after November 30, 1989, all of which is considered acceptable methods for financial reporting of proprietary funds. However, GASB has accumulated and codified pre-November 30, 1989 FASB guidance deemed applicable to proprietary funds into an all-inclusive Statement No. 62. Statement No. 62 is very thorough, detailed and extensive – over 300 pages in length – and thus will require thoughtful implementation in fiscal year 2012.

APPENDIX C

Audit Reports Notations

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- 1 **General Fund:** The General fund is the general operating fund of the County. It is used to account for all financial resources which are not required to be accounted for in another fund.

	12/31/10	12/31/09	12/31/08	12/31/07
General Fund Balance Sheet Summary:				
Cash and Investments	\$ 10,342,308	\$ 9,874,263	\$ 7,832,149	\$ 8,371,839
Taxes Receivable:				
Current	9,278,742	8,703,317	7,438,805	7,663,564
Delinquent	1,900,741	1,891,740	1,439,501	1,335,426
Loans Receivable	1,485,711	1,586,588	1,801,962	1,755,732
Due from Other Funds	679,497	464,626	1,585,629	915,397
Other Receivables	1,079,395	1,058,804	1,675,428	1,479,786
Total Assets	\$ 24,766,394	\$ 23,579,338	\$ 21,773,474	\$ 21,521,744
Current Payables	\$ 1,190,149	\$ 1,041,752	\$ 1,157,673	\$ 1,346,710
Deferred Revenues	9,874,981	9,237,759	8,040,028	8,478,664
Total Liabilities	11,065,130	10,279,511	9,197,701	9,825,374
Fund Balance:				
Reserved for Delinquent Taxes	1,108,849	1,088,284	861,926	790,690
Reserved for Loans Receivable	1,385,711	1,586,588	1,645,469	1,645,469
Reserved for Capital Projects	-	-	350,000	350,000
Designated for Working Capital	4,990,897	4,501,231	4,653,051	4,092,847
Designated for Capital Projects	350,000	350,000	-	-
Undesignated	5,865,807	5,773,724	5,065,327	4,817,364
Total Fund Balance	13,701,264	13,299,827	12,575,773	11,696,370
Revenues	\$ 20,178,264	\$ 18,686,391	\$ 19,793,337	\$ 18,185,520
Expenditures	(20,948,775)	(19,129,883)	(19,608,359)	(18,997,503)
Net Transfers In	1,184,648	1,197,546	694,425	595,841
Net Transfers Out	(12,700)	(30,000)	-	-
Change in Fund Balance	\$ 401,437	\$ 724,054	\$ 879,403	\$ (216,142)
% of Undesignated Fund Balance to General Fund Expenditures	28.0%	30.2%	25.8%	25.4%

- 2 **Special Revenue Funds:** Special Revenue funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes.

	12/31/10	12/31/09	12/31/08	12/31/07
Special Revenue Fund Balances:				
Human Services	\$ -	\$ 143,273	\$ 143,273	\$ 136,274
Care of Aging	-	-	-	25,095
Jail Assessment Fees	91,635	125,055	89,648	72,853
Solid Waste	452,307	290,896	817,081	831,032
Total	\$ 543,942	\$ 559,224	\$ 1,050,002	\$ 1,065,254

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- 3 **Debt Service Funds:** Debt Service Funds are used to account for the accumulation of resources for, and the payment of certain general long-term debt principal, interest and related charges.

	12/31/10	12/31/09	12/31/08	12/31/07
Debt Service Fund Balances:				
G.O. Debt	\$ 30,661	\$ 31,024	\$ 31,387	\$ 31,749

- 4 **Capital Project Funds:** Capital Project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed from proprietary funds.

	12/31/10	12/31/09	12/31/08	12/31/07
Capital Project Fund Balance:				
	\$ -	\$ -	\$ -	\$ -

- 5 **Enterprise Funds:** Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise—where the intent of the governing body is that the costs of providing the services is to be recovered from those using the services.

	Highway Department			
	12/31/10	12/31/09	12/31/08	12/31/07
Balance Sheet Summary:				
Cash and Investments	\$ 623,177	\$ -	\$ -	\$ -
Taxes Receivable	4,812,427	4,776,365	4,770,821	4,737,943
Accounts Receivable	698,589	640,800	858,918	1,402,156
Inventory	1,486,549	1,425,760	1,560,423	1,546,610
Capital Assets (net)	7,390,452	8,017,675	7,857,778	7,927,370
	<u>\$ 15,011,194</u>	<u>\$ 14,860,600</u>	<u>\$ 15,047,940</u>	<u>\$ 15,614,079</u>
Current Liabilities	\$ 448,368	\$ 499,730	\$ 372,871	\$ 464,499
Due to Other Funds	-	108,001	497,695	901,410
Unearned Revenues	4,824,075	4,911,268	4,893,732	4,738,184
Vested Benefits	535,249	478,202	487,262	245,327
Noncurrent Vested Benefits	288,211	257,493	262,372	497,613
Other Post-Employment Benefits	20,842	18,855	9,604	-
Net Assets:				
Invested in Capital Assets	7,390,452	8,017,675	7,857,778	7,927,370
Unrestricted	1,503,997	569,376	666,626	839,676
	<u>\$ 15,011,194</u>	<u>\$ 14,860,600</u>	<u>\$ 15,047,940</u>	<u>\$ 15,614,079</u>
Income (Loss) Before Contributions and Transfers	\$ 2,198,269	\$ 1,771,665	\$ 1,375,492	\$ 43,308,467
Capital Contributions	(1,903,571)	(1,709,018)	(1,618,134)	(43,392,872)
Transfer In	12,700	-	-	-
Change in Net Assets	<u>\$ 307,398</u>	<u>\$ 62,647</u>	<u>\$ (242,642)</u>	<u>\$ (84,405)</u>
Current Ratio* (1+ desired)	2.95	1.05	0.99	1.03

*Current ratio calculation includes cash and investments, accounts receivable, current liabilities and due to other funds balances.

Audit Reports Notations

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5 Enterprise Funds (cont'd.)

	Health Care Center			
	<u>12/31/10</u>	<u>12/31/09</u>	<u>12/31/08</u>	<u>12/31/07</u>
Balance Sheet Summary:				
Operating Cash and Investments	\$ -	\$ -	\$ -	\$ -
Patient Trust Cash	8,235	6,060	7,448	4,924
Taxes Receivable	750,000	750,000	773,542	273,542
Accounts Receivable	1,114,842	883,650	1,947,812	1,491,103
Inventory	40,396	41,618	45,875	44,212
Prepaid Expenses	4,272	27,442	26,901	30,298
Capital Assets (net)	838,848	950,738	961,682	1,103,845
	<u>\$ 2,756,593</u>	<u>\$ 2,659,508</u>	<u>\$ 3,763,260</u>	<u>\$ 2,947,924</u>
Current Liabilities	\$ 521,510	\$ 486,287	\$ 573,503	\$ 627,845
Due to Other Funds	646,997	324,125	1,087,934	383,729
Unearned Revenues	1,069,600	750,000	773,542	273,542
Vested Benefits	407,451	450,624	446,901	422,280
Patients Trust Funds Payable	8,235	6,060	7,448	4,924
Advance from Other Funds	32,500	32,500	-	-
Noncurrent Vested Benefits	307,375	339,945	337,135	318,561
Other Post-Employment Benefits	89,250	61,543	31,350	-
Net Assets:				
Invested in Capital Assets	838,848	950,738	961,682	1,103,845
Unrestricted	(1,165,173)	(742,314)	(456,235)	(186,802)
	<u>\$ 2,756,593</u>	<u>\$ 2,659,508</u>	<u>\$ 3,763,260</u>	<u>\$ 2,947,924</u>
Income (Loss) Before Transfers	\$ (534,749)	\$ (327,023)	\$ (411,596)	\$ (1,082,090)
Transfer In	-	30,000	-	18,000
Change in Net Assets	<u>\$ (534,749)</u>	<u>\$ (297,023)</u>	<u>\$ (411,596)</u>	<u>\$ (1,064,090)</u>
Current Ratio* (1+ desired)	0.83	1.05	1.12	1.37

6 Internal Service Funds: Internal Service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost reimbursement basis.

	Workers' Compensation			
	<u>12/31/10</u>	<u>12/31/09</u>	<u>12/31/08</u>	<u>12/31/07</u>
Summary Balance Sheets:				
Cash and Investments	\$ 1,862,484	\$ 1,657,882	\$ 1,571,417	\$ 1,348,756
Accrued Liabilities	125,927	127,428	113,602	177,257
Net Assets	<u>\$ 1,736,557</u>	<u>\$ 1,530,454</u>	<u>\$ 1,457,815</u>	<u>\$ 1,171,499</u>
Income Before Transfers	\$ 406,103	\$ 272,639	\$ 486,316	\$ 354,294
Transfers to General Fund	(200,000)	(200,000)	(200,000)	(200,000)
Change in Net Assets	<u>\$ 206,103</u>	<u>\$ 72,639</u>	<u>\$ 286,316</u>	<u>\$ 154,294</u>

Audit Reports Notations

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6 Internal Service Funds (cont'd.)

	Health Insurance			
	12/31/10	12/31/09	12/31/08	12/31/07
Summary Balance Sheets:				
Cash and Investments	\$ 3,595,100	\$ 2,969,335	\$ 2,813,805	\$ 2,734,099
Accounts Receivable	-	-	-	5,132
Interest Receivable	-	5,303	9,050	-
	<u>3,595,100</u>	<u>2,974,638</u>	<u>2,822,855</u>	<u>2,739,231</u>
Accrued Liabilities	<u>350,866</u>	<u>447,279</u>	<u>722,923</u>	<u>529,571</u>
Net Assets	<u>\$ 3,244,234</u>	<u>\$ 2,527,359</u>	<u>\$ 2,099,932</u>	<u>\$ 2,209,660</u>
Income Before Transfers	\$ 1,016,875	\$ 727,427	\$ 190,272	\$ 142,269
Transfers to General Fund	<u>(300,000)</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>(300,000)</u>
Change in Net Assets	<u>\$ 716,875</u>	<u>\$ 427,427</u>	<u>\$ (109,728)</u>	<u>\$ (157,731)</u>

7 Long-term Obligations

	12/31/10	12/31/09	12/31/08	12/31/07
General Obligation Bonds	\$ 10,785,000	\$ 12,065,000	\$ 13,300,000	\$ 14,440,000
General Obligation Notes	-	-	-	-
	<u>10,785,000</u>	<u>12,065,000</u>	<u>13,300,000</u>	<u>14,440,000</u>
Vested Compensated Absences and OPEB Liability:				
Governmental Activities	2,493,346	2,345,272	2,174,510	1,939,302
Business Type Activities	<u>1,648,378</u>	<u>1,606,662</u>	<u>1,574,624</u>	<u>1,483,781</u>
	<u>\$ 14,926,724</u>	<u>\$ 16,016,934</u>	<u>\$ 17,049,134</u>	<u>\$ 17,863,083</u>
Equalized Valuation	\$ 2,739,232,100	\$ 2,810,550,100	\$ 2,819,383,600	\$ 2,806,515,000
General Obligation Debt Limit	\$ 136,961,605	\$ 140,527,505	\$ 140,969,180	\$ 140,325,750
General Obligation Debt as Percent of Debt Limitation	7.9%	8.6%	9.4%	10.3%

APPENDIX D

REPORT ON CONDENSED FINANCIAL STATEMENTS INCLUDED HEREIN

Board of Supervisors
Dunn County
Menomonie, Wisconsin

We have audited the financial statements of Dunn County, Wisconsin (the County), as of and for the year ended December 31, 2010 (not presented herein). These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The condensed financial information included in Appendix C for the years presented on pages 9 through 12 are presented as a summary and, therefore, do not include all of the disclosures required by U.S. generally accepted accounting principles.

In our opinion, because of the significance of the omission of the information referred to in the preceding paragraph, the condensed financial statements referred to above do not present fairly, in conformity with U.S. generally accepted accounting principles, the results of its operations for the years then ended.

This report is intended solely for the information and use of the Board of Supervisors and management of the County and is not intended to be and should not be used by anyone other than these specified parties.

LarsonAllen LLP

LarsonAllen LLP

Eau Claire, Wisconsin
June 15, 2011