

May 31, 2005

The Honorable Barbara Johnson, Chair
Ways & Means Committee
City of Minneapolis
307 City Hall
Minneapolis, MN 55415

Dear Council Member Johnson:

The enclosed report, "A Review of the Ticketing/Citation Process and Related Fine Revenue", was presented to the Board of Estimate and Taxation (BET) on May 25, 2005, and is transmitted to you for your review.

Because of the inherent limitations in any system of internal accounting controls, errors or irregularities may occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Mr. Bjorklund, the Director of Internal Audit, will be available upon notice, telephone 673-2863, to respond to your questions concerning the audit.

Sincerely,



Gordon Nelson
President – Board of Estimate & Taxation