



MINNESOTA LEGAL COMPLIANCE REPORT

To The Honorable Mayor and
Members of the City Council
City of Cambridge, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, and standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the City of Cambridge, Minnesota, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City of Cambridge, Minnesota's basic financial statements, and have issued our report thereon dated April 2, 2018.

The *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, contains seven categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing. Our audit considered all of the listed categories.

In connection with our audit, nothing came to our attention that caused us to believe that the City of Cambridge, Minnesota failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for Cities*. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City of Cambridge, Minnesota's noncompliance with the above referenced provisions.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose

A handwritten signature in black ink that reads "Redpath and Company, LTD." in a cursive script.

REDPATH AND COMPANY, LTD
St. Paul, Minnesota

April 2, 2018