



October 20, 2003

Mr. Don Rahn, Partner  
Virchow Krause  
Ten Terrace Court  
PO Box 7398  
Madison, WI 53707-7398

Dear Mr. Rahn:

*The Finance and Property Committee for Marathon County will receive a copy of the Report on Internal Control (Including Memorandum on Accounting Procedures, Internal Controls and Other Matters), and will review the document at its next meeting. The Finance Department will continue to work on the items noted in the report to strengthen internal controls and increase operational efficiency. Listed below is the plan for implementing items discussed in the Report on Internal Controls.*

*The County would like to thank Don Rahn, Partner, Robert Schuettpelz, Audit Manager and the Virchow Krause staff for their work to complete our audit.*

Response to Status of Prior Year Points

Solid Waste Department

*Landfill Closure Payable:*

*The Solid Waste and Finance Director feel that the very conservative approach taken by Marathon County to report its closure payable provides assurances that there will be sufficient funds to pay closing costs of cell B. Provided that information, the County will look at implementing Virchow Krause's recommendation to evaluate the method used to calculate the closure payable in accordance with generally accepted accounting principals.*

Required Audit Communications

*The listing of information in this section of the letter from Virchow Krause is an audit requirement. It is designed to give the auditors a format with which to make accurate and timely comment to the County regarding new and better procedures and bring audit issues to your attention. There is no further response by management at this point since there were no significant comments made by the auditors that need a written response.*

Sincerely,

MARATHON COUNTY

A handwritten signature in cursive script that reads "Kristi A. Kordus".

Kristi Kordus, Finance Director