



Board of County Commissioners Agenda Request



Requested Meeting Date: July 26, 2016

Title of Item: County Audit Options

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input type="checkbox"/> Approve/Deny Motion <input checked="" type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
Submitted by: Nathan Burkett		Department: Administration
Presenter (Name and Title): Nathan Burkett, County Administrator		Estimated Time Needed: 15 min
Summary of Issue: <p>During the 2015 legislative session the legislature adopted a law which allows counties to use a private auditor to conduct their annual audit, as opposed to the State Auditor's office. Some counties already have private auditors that perform their audits, as they have been released by the State Auditor's office to do so. The law allows counties to release themselves from the State Auditor's office. This resolution must be passed prior to August 1, 2016 for Aitkin County to have the option to choose between a private auditor or the state auditor.</p> <p>The finance workgroup of the county, comprised of employees that work in finance and accounting is holding a meeting on July 21, 2016. The workgroup may make a recommendation to the Board as to the passage of this resolution, if that is the case the recommendation will be made at the Board meeting. Ultimately, the decision is up to the County Board.</p> <p>If the Board passes the resolution, the County Administrator will issue an RFP for audit services. It is expected that private auditors as well as the State Auditor's office will respond to the RFP. The finance workgroup will interview and consider the proposals and make a recommendation to the County Board as to which auditor to use.</p> <p>If the Board does not pass the resolution, the State Auditor will continue to audit Aitkin County.</p>		
Alternatives, Options, Effects on Others/Comments: Pass resolution/do not pass		
Recommended Action/Motion:		
Financial Impact: Is there a cost associated with this request? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No What is the total cost, with tax and shipping? \$ Is this budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		

Legally binding agreements must have County Attorney approval prior to submission.

CERTIFIED COPY OF RESOLUTION OF COUNTY BOARD OF AITKIN COUNTY, MINNESOTA

ADOPTED July 26, 2016

By Commissioner: xx

20160726-0xx

Annual Financial Audit

Declaring [INSERT COUNTY NAME]'s intent to retain [the Office of the State Auditor OR a CPA firm] to perform its annual financial audit.

WHEREAS, Minnesota Statutes, section 6.481, subdivision 2 requires counties to have an annual financial audit; and

WHEREAS, Minnesota Statutes, section 6.481, subdivision 2 permits counties to "choose to have the audit performed by the state auditor, or may choose to have the audit performed by a CPA firm"; now, therefore;

BE IT RESOLVED, [INSERT COUNTY NAME] chooses to [INSERT EITHER A OR B FROM BELOW]

- A) Retain the services of the Office of the State Auditor for its annual financial audit.
- B) Retain the services of a CPA firm, that meets the requirements established in Minnesota Statutes, section 326A.05, for its annual financial audit.

Commissioner xx moved the adoption of the resolution and it was declared adopted upon the following vote

FIVE MEMBERS PRESENT

All Members Voting Yes

**STATE OF MINNESOTA}
COUNTY OF AITKIN}**

I, Nathan Burkett, County Administrator, Aitkin County, Minnesota do hereby certify that I have compared the foregoing with the original resolution filed in the Administration Office of Aitkin County in Aitkin, Minnesota as stated in the minutes of the proceedings of said Board on the 26th day of July 2016, and that the same is a true and correct copy of the whole thereof.

Witness my hand and seal this 26th day of July 2016

Nathan Burkett
County Administrator