COON CREEK WATERSHED DISTRICT  
Request for Board Action

MEETING DATE: December 11, 2017  
AGENDA NUMBER: 14  
ITEM: Requesting The State Auditor to Examine the District’s Accounts and Affairs

FISCAL IMPACT: Budgeted  
POLICY IMPACT: Policy

REQUEST
Approve request to the State Auditor to conduct annual audit.

BACKGROUND
The District is required by statute (103D.355) to have a yearly audit performed.

ISSUES/CONCERNS
1. **Timing:** Audits are to be complete by April 30. The last 5 years, the audit has been received as follows

<table>
<thead>
<tr>
<th>Year</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>April</td>
<td>October</td>
<td>October</td>
<td>October</td>
<td>na</td>
</tr>
</tbody>
</table>

2. **Cost:**

<table>
<thead>
<tr>
<th>Year</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$7,734</td>
<td>$8,710</td>
<td>$7,244</td>
<td>$7,987</td>
<td>$6,833</td>
</tr>
</tbody>
</table>

3. **Resolution and Request:** The State Auditor requires a resolution and a request from the governing Board. Attached is a standard request form for “examination of accounts and affairs”. This request is similar to the appropriate resolution required by the Auditor.
RESOLUTION 17-06

REQUESTING THE STATE AUDITOR TO EXAMINE THE ACCOUNTS AND AFFAIRS OF THE COON CREEK WATERSHED DISTRICT

WHEREAS, The Coon Creek Watershed District is a special district established under Minnesota Statutes 103D, and

WHEREAS, The Board of Managers is the governing body of the Coon Creek Watershed District, and

WHEREAS, Minnesota Statutes 103D.355 Subd. 1 requires an audit of the books and accounts of the watershed district, and

WHEREAS, Minnesota Statutes 103D.355 Subd. 2 requires a resolution by the Board of Managers

BE IT RESOLVED THAT, The members of the Coon Creek Watershed District Board of Managers, situated in the County of Anoka, Minnesota, do hereby request the STATE AUDITOR, pursuant to law, to audit the books, records, and accounts of the Coon Creek Watershed District for the period from January 1, 2017 to December 31, 2017

RECOMMENDATION
Adopt resolution