



Local Government Interim Committee
65th Montana Legislature

PO BOX 201706
Helena, MT 59620-1706
(406) 444-3064
FAX (406) 444-3036

SENATE MEMBERS
ROGER WEBB--Chair
CYDNIE (CARLIE) BOLAND
MARGARET (MARGIE) MACDONALD
FRED THOMAS

HOUSE MEMBERS
MARY ANN DUNWELL--Vice Chair
DAVE FERN
ADAM HERTZ
JEREMY TREBAS

COMMITTEE STAFF
LEANNE KURTZ, Lead Staff
K. VIRGINIA ALDRICH, Staff Attorney
JENNI CARR, Secretary

Glacier County Commissioners
512 E. Main
Cut Bank, MT 59427

Dear Glacier County Commissioners,

On March 15, 2018, the Local Government Committee was asked to update the Single Audit Act and related statutory provisions to remove discretion currently accorded to the Department of Administration concerning required audits provisions enacted by the Legislature pursuant to its duty to "insure strict accountability of all revenue received and money spent by the state and counties, cities, towns, and all other local governmental entities" under the Montana Constitution and to allow taxpayers standing to challenge political subdivisions that are not compliant with audit or other financial requirements in court (*see* Art. VIII, sec. 12).

In conjunction with these requests, the Committee received testimony stating that Glacier County was behind on providing audits for the past several years, leading to questions over the continuing financial management of the county. However, as the Committee is well aware, there are two sides to every story. Because the Committee will meet only once more during this interim and because its time is limited, the Committee invites Glacier County to review the minutes of our March 15, 2018 meeting and respond in writing to the complaints concerning its ongoing financial status and the deficiency of any audits required under the Single Audit Act (*see* 2-7-502, et seq.). In addition, if the Commissioners would like an opportunity to address the Committee in person at our July meeting, please us know.

Sincerely,

Senator Roger Webb, Chair

Representative Mary Ann Dunwell, Vice-Chair

Cla292 8074gaxa.

Local Government

March 14-15, 2018

Exhibit 24