

# STATE OF MINNESOTA

## Office of the State Auditor



**Rebecca Otto**  
**State Auditor**

---

PETITION ENGAGEMENT

**TOWN OF LESLIE, MINNESOTA**

JANUARY 1, 2005, THROUGH AUGUST 31, 2010

## **Description of the Office of the State Auditor**

The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 160 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

**Audit Practice** - conducts financial and legal compliance audits of local governments;

**Government Information** - collects and analyzes financial information for cities, towns, counties, and special districts;

**Legal/Special Investigations** - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;

**Pension** - monitors investment, financial, and actuarial reporting for approximately 730 public pension funds; and

**Tax Increment Financing** - promotes compliance and accountability in local governments' use of tax increment financing through financial and compliance audits.

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

Office of the State Auditor  
525 Park Street, Suite 500  
Saint Paul, Minnesota 55103  
(651) 296-2551  
state.auditor@state.mn.us  
www.auditor.state.mn.us

This document can be made available in alternative formats upon request. Call 651-296-2551 [voice] or 1-800-627-3529 [relay service] for assistance; or visit the Office of the State Auditor's web site: [www.auditor.state.mn.us](http://www.auditor.state.mn.us).

# **TOWN OF LESLIE, MINNESOTA**

**January 1, 2005, through August 31, 2010**



## **Petition Engagement**

**Audit Practice Division  
Office of the State Auditor  
State of Minnesota**

This page was left blank intentionally.



REBECCA OTTO  
STATE AUDITOR

# STATE OF MINNESOTA

## OFFICE OF THE STATE AUDITOR

SUITE 500  
525 PARK STREET  
SAINT PAUL, MN 55103-2139

(651) 296-2551 (Voice)  
(651) 296-4755 (Fax)  
state.auditor@state.mn.us (E-mail)  
1-800-627-3529 (Relay Service)

Petitioners  
Board of Supervisors  
Town of Leslie  
Todd County

### INTRODUCTION AND BACKGROUND

Eligible voters from the Town of Leslie petitioned the Office of the State Auditor (OSA) to examine the books, records, accounts, and affairs of the Town in accordance with Minn. Stat. § 6.54 for the period January 1, 2005, through August 31, 2010.

The Town of Leslie is a public corporation and part of the State of Minnesota's general and uniform system of towns. The elected Town Board is responsible for the care, management, and control of the Town. A Town Clerk is employed by the Board and is responsible for administrative duties and has custody of the records, books, and papers of the Town. A Town Treasurer is employed by the Board and is responsible for taking charge of, and accounting for, all money belonging to the Town. The Town is not required to be audited annually by an independent audit firm.

The OSA has completed its examination into the concerns identified by the petitioners of the Town of Leslie. The objectives of the engagement were to address the concerns of, and to answer the questions raised by, the petitioners. Where applicable and appropriate, we make recommendations to the Town Board in this report.

Minnesota Statutes § 6.54 allows the OSA, in the public interest, to confine the scope of the examination to less than that requested by the petition. Communications with the Chief Petitioner assisted us in developing an understanding of the petitioners' areas of interest or concern. We established that some of the issues raised were not within the scope of this review. Our examination was limited to addressing the issues discussed below.

## **Boss Creek Bridge**

Petitioners were concerned that an open meeting was held on March 15, 2010, regarding the Boss Creek Bridge, at that location, without notice provided to the public prior to the meeting.

Three days' notice is required for special meetings of a town board and for regular meetings not listed on a schedule on file in a town's primary office.

We discussed the petitioners' concern with the Town Board Chairman and Town Clerk and reviewed the 2010 Town Board minutes. The following items were noted.

1. An informational meeting, organized by Todd County, regarding the reorganization of the Boss Creek Bridge was held on March 15, 2010. The Chairman was in attendance and could not recall if the remaining two Board Supervisors attended. When the Town Clerk reviewed the 2010 listing of orders paid, it was confirmed that the remaining two Board Supervisors received payment for attending this meeting.
2. There were no minutes recorded for this meeting, and no notice was posted to the public prior to this meeting. We were informed that notice was not provided because the Board Supervisors had only a week or two of notice from Todd County about the meeting.

Based on discussions with the Town Board Chairman and Town Clerk, notice for the meeting held on March 15, 2010, was not provided to the public in violation of Minn. Stat. § 13D.04 which requires three days' notice for a special town board meeting. We recommend compliance with the notice requirements in State law.

## **Resignation and Appointment of Town Board Supervisors**

The petitioners were concerned that notice was not given to the public of the open Board Supervisor position after the resignation of Supervisor Gerald Wojtkiewicz in 2010 and prior to the appointment of Supervisor Dennis Miller at the annual meeting held on March 9, 2010.

Minnesota Statutes § 367.02 states "(b) The board shall promptly give notice of the resignation [of any town officer] to the town clerk."

Minnesota Statutes § 367.03, subd. 6, states "(a) When a vacancy occurs in a town office, the town board shall fill the vacancy by appointment. Except as provided in paragraph (b), the person appointed shall hold office until the next annual town election, when a successor shall be elected for the unexpired term."

We reviewed the 2010 Town Board minutes. The following items were noted.

1. New Business item 1. in the February 23, 2010, Board minutes states “Chairman Kaiser received letter of resignation from Supervisor Wojtkiewicz. Chairman Kaiser read this letter to the Board. Motion to accept the resignation of Wojtkiewicz as of February 23, 2010 by Kaiser, 2nd by Berry, carried.”
2. New Business item 2. in the February 23, 2010, Board minutes states “Motion by Berry, 2nd by Kaiser to appoint Dennis Miller to fill the vacant Supervisor seat.”
3. New Business item 3. in the February 23, 2010, Board minutes states “Clerk Tomford gave Dennis Miller the Oath Of Office 23 February 2010.”

Based on our review, the procedures followed by the Town Board in the resignation of Supervisor Wojtkiewicz and the appointment of Supervisor Miller were in accordance with Minn. Stat. §§ 367.02 and 367.03, subd. 6.

### **Donations to Osakis First Responders**

The petitioners were concerned that the agenda for the 2009 annual meeting did not mention a donation to the Osakis First Responders, but at the meeting, a motion passed to donate \$500.

The Minnesota Association of Townships Information Library, under Town Meetings, states “there is no statutory requirement that an agenda be prepared for a town board meeting. . . . At a regularly scheduled meeting, the board is not limited to acting on only those items listed on the agenda and so any supervisor can raise any additional item he or she wishes to discuss.”<sup>1</sup>

In addition, the Minnesota Association of Townships Information Library, under Contributions & Donations by Townships, states “[a] town board may provide ambulance services directly, by contract with a private or public entity, or in cooperation with other local governments. A town may also levy for this purpose.”<sup>2</sup>

We discussed the petitioners’ concern with the Town Board Chairman and Town Clerk and reviewed the 2009 and 2010 Town Board minutes. The following items were noted.

1. The Town does not have a contract for services with Osakis First Responders.
2. The March 10, 2009, Board minutes state “Moderator Kaiser read letter from Osakis First Responders asking for donation. Motion by Dick Weldele to donate \$500, 2nd by Ray Gabler, carried.”

---

<sup>1</sup> “Conducting and Controlling Town Board Meetings,” (Minn. Ass’n of Townships Doc. No. TM2100, rev. July 2002)

<sup>2</sup> “Contributions & Donations by Townships,” (Minn. Ass’n of Townships Doc. No. F1000, rev. Aug. 24, 2005), *citing* Minn. Stat. § 471.476.

3. The March 9, 2010, Board minutes state “First Responders-letter read by Moderator Kaiser requesting funds, motion to give \$1,000 by Gerry Pogose, 2nd by Sharon Miller, motion passed.”

It is our conclusion that the Town does not have authority to make donations to Osakis First Responders. Minnesota Statutes § 471.476 states that a town may contract for ambulance services, but does not authorize a town to gift public funds to a private or public entity providing ambulance services.

### **Recording of the Votes for the Petition Audit**

The petitioners were concerned that, while four votes were taken regarding the petition audit at the annual meeting held on March 9, 2010, they were not all documented in the Board minutes.

Minnesota Statutes § 365.55 states “The town clerk is clerk of the town meeting and shall keep full minutes of its proceedings. The minutes must contain the full text of every order, direction, and rule made by the meeting.” The town clerk has a duty “to record minutes of the proceedings of every town meeting in the book of town records and enter in them at length every order or direction and all rules and regulations made by the town meeting.” Minn. Stat. § 367.11.

Minnesota Statutes § 365.56, subd. 4, limits motions to reconsider a vote at the annual or special meeting. It states:

Subd. 4. **Motion to reconsider.** A motion to reconsider a vote must be made within one-half hour of the vote. To pass, a motion to reconsider must be favored by a majority of the electors entered on the election register when the motion is made.

The next subdivision of this statute states:

Subd. 5. **Voting majority wins.** All questions on motions except a motion to reconsider are decided by a majority of the electors voting on the question. (emphasis added)

We reviewed the 2010 Town Board minutes. The following items were noted.

1. The March 9, 2010, Board minutes state “Fred Peterson made motion to have a State Audit. 2nd by Ron Lunceford. A discussion at great length was had, motion passed 13 to 11.”
2. The March 9, 2010, Board minutes state “Motion by Weldele to reconsider the Audit Vote 2nd by Dave Olson, motion passed Yes 15 no 11.”



3. The March 9, 2010, Board minutes state “Revote again for Audit 14 yes & 14 no (27 people present).”
4. The March 9, 2010, Board minutes state “paper vote 14 yes & 13 no, motion passed.”

From the minutes of the annual meeting, it is not clear whether the three subsequent votes were made within one-half hour of the original vote. Regarding the 3rd and 4th votes there is no indication whether a motion was made, by whom, and whether it was seconded. There is no indication that a determination was made that the motion was favored by a “majority of the electors entered on the election register when the motion was made” as required by law.

We recommend that compliance with Minn. Stat. § 365.56 be documented in the minutes when a motion to reconsider a vote is made at the annual or special meeting.

### **Tad Berg Excavating**

The petitioners were concerned that an independent contractor is making and seconding motions at Town Board meetings and that bids are not requested by the Town for the projects on which the contractor works.

Minnesota law defines a contract subject to the Uniform Municipal Contracting Law as “an agreement entered into by a municipality for the sale or purchase of supplies, materials, equipment or the rental thereof, or the construction, alteration, repair or maintenance of real or personal property.” Minn. Stat. § 471.345, subd. 2.

Minnesota Statutes § 471.345, subd. 3, states “If the amount of the contract is estimated to exceed \$100,000, sealed bids shall be solicited by public notice in the manner and subject to the requirements of the law governing contracts by the particular [county, town, city, school district or other municipal corporation or political subdivision of the state authorized by law to enter into contracts] or class thereof.”

Minnesota Statutes § 471.345, subd. 4, states “If the amount of the contract is estimated to exceed \$25,000 but not to exceed \$100,000, the contract may be made either upon sealed bids or by direct negotiation, by obtaining two or more quotations for the purchase or sale when possible, and without advertising for bids or otherwise complying with the requirements of competitive bidding.”

We discussed the petitioners’ concerns with the Town Board Chairman and Town Clerk, reviewed the 2009 and 2010 Town Board minutes, and reviewed the 2009 Orders Paid listing. The following items were noted.

1. The only instances documented in the 2009 and 2010 (through September 28, 2010) minutes of someone other than a Board Supervisor making or seconding motions occurred at the annual meetings.

2. The Town Board Chairman and Town Clerk informed us that no contracts were entered into in 2009 that exceeded \$25,000. The Town contracts with the Cities of Osakis and Long Prairie for fire services, which does not fall under the requirements of Minn. Stat. § 471.345. The Township also contracts with A.J. Road Maintenance to perform plowing and grading services under two-year terms. The contract is not set at a fixed dollar amount, rather, hourly rates are provided by A.J. Road Maintenance.
3. The Town did not enter into a contract with Tad Berg Excavating in 2009. The Town asks Tad Berg Excavating to perform services on a specific project or on an as-needed basis. Tad Berg Excavating sends the Town invoices for services it provides at the Town's request.
4. The 2009 Orders Paid listing shows five payments to Tad Berg Excavating totaling \$64,708. None of the individual payments exceeded \$25,000.

Based on our review of the 2009 and 2010 Board minutes, the electors did not make motions, second them, or vote on matters before the Town Board. At annual meetings, electors do make and second motions.<sup>3</sup> In addition, since no contracts were entered into in 2009 that exceeded \$25,000, the bidding requirements of Minn. Stat. § 471.345 did not apply.

### **Town Records**

The petitioners were concerned that they are not being adequately informed of the Town's annual spending. The petitioners were concerned that at annual meetings, summaries of the Town's spending were being read, but copies were not provided or posted in the Town Hall.

Minnesota Statutes § 366.21 requires the Board of Audit to annually prepare a report regarding the fiscal affairs of the town during the prior year. Minnesota Statutes § 366.22 states "the clerk shall post a copy of the report at the place of the annual meeting at least half an hour before the time for the annual meeting to convene. The report shall also be publically read by the clerk to the meeting. The whole report or any part of it may be referred by the meeting to a committee, which shall examine and report to the meeting on it."

We discussed the petitioners' concerns with the Town Board Chairman and Town Clerk, viewed the 2009 Clerk's Annual Financial Summary prepared for the 2010 annual meeting, and reviewed the 2009 and 2010 Town Board minutes. The following items were noted.

1. The March 10, 2009, minutes state "Clerk Tomford read the Finance Statement for the Year 2008 (Receipts and Orders Paid, Savings and Checking, CD's) motion to approve as read by Gerry Beck, 2nd by Tad Berg, carried."

---

<sup>3</sup> See Minn. Stat. §365.57 ("A town resident who is qualified to vote at a general election may vote at the town's meetings."); *Preparing for and Conducting the Annual Town Meeting* (Minn. Ass'n of Townships Doc. No. TM6000, rev. Nov. 9, 2010).

2. The March 9, 2010, minutes state “Asst. Clerk Beck read the Financial Report for the year 2009, motion to approve as read by Boyd Berry, 2nd by Tad Berg, carried.”
3. The 2009 Clerk’s Annual Financial Summary consisted of an Annual Statement of Receipts prepared by the Town Treasurer and a listing of Orders Paid prepared by the Town Clerk. Both of these listings were detailed.
4. The Town Board Chairman and Town Clerk informed us that the Clerk’s Annual Financial Summary is read in its entirety at annual meetings and is posted on the board at the Town Hall the night before the annual meetings.
5. The meeting minutes for 2009 and 2010 (through September 28, 2010) all document that the Town Treasurer presented a Financial Report that was read by a Board Supervisor, except for January 20, 2009, where the minutes note that the Treasurer’s financial report was not ready for the month. The Town Clerk informed us that the Financial Report is a summary of the last month’s checking account balance, interest earned, a summary of funds received, a summary of expenditures, and identifies the balance available for the next month.

Minnesota statutes do not explicitly state that the citizens of a township have a right to a detailed listing of the town’s expenditures, except at annual meetings. Based on our review, the report prepared by the Board of Audit was in accordance with Minn. Stat. § 366.21 and posted and read by the Town Clerk in accordance with Minn. Stat. § 366.22.

### **Locations of Town Board Meetings**

The petitioners were concerned that monthly meetings have been held in the home of the Town Treasurer in violation of Minnesota statute.

For meetings of the town board, Minn. Stat. § 13D.01, subd. 1, states “All meetings, including executive sessions, must be open to the public . . . of a governing body of a . . . town.” Three-days’ notice is required for special meetings of the town board and for regular board meetings not listed on a schedule on file in a town’s primary office. Minn. Stat. § 13D.04.

For town meetings (meetings of electors), Minn. Stat. § 365.51, subd. 2, states “The clerk shall give ten days’ published notice of the time and place of the meeting in a qualified newspaper having general circulation in the town. An alternative to published notice is posted notice, as directed by the town board unless the electors at an earlier annual town meeting direct otherwise.”

Minnesota Statutes § 365.53, subd. 1, states “The clerk shall record the statement of need for a special town meeting after it is filed. The clerk shall also give ten days’ published notice of the time, place, and purpose of the meeting.”

We discussed the petitioners' concern with the Town Board Chairman and Town Clerk; reviewed the 2007, 2009, and 2010 (through September 28, 2010) Town Board minutes; and reviewed notices of regular, annual, and special meetings held in 2007, 2009, and 2010. The following items were noted.

1. The Town Board Chairman and Town Clerk informed us that meetings have not been held in the home of town officials or officers in the last five to ten years.
2. The Town publishes its notices in the Long Prairie Leader and Osakis Review newspapers. The notices published in these newspapers were reviewed for the following meeting dates: March 13, 2007; July 24, 2007; December 18, 2007; March 10, 2009; May 20, 2009; September 22, 2009; March 9, 2010; and August 20, 2010. In one instance, a notice was not available, and in another instance, sufficient notice was not provided.
3. In the instance where sufficient notice was not provided, the Town Clerk's hand-written notice provided to the newspapers was reviewed. Had the newspapers published the notice on the date indicated on the hand-written notice, sufficient notice would have been provided. However, the newspapers are published weekly, and thus, post the notice on the day they publish their newspapers, close to the date provided by the Town Clerk.

Minnesota statutes do not explicitly prohibit public meetings from being held in a private residence. They only require that such meetings be open to the public. Based on our review, notice for the meeting held on December 18, 2007, was not complete in that there was no notice published in the Osakis Review. Notice for the meeting held on March 10, 2009, was not provided in time to provide ten days' published notice in violation of Minn. Stat. §§ 365.51, subd. 2, and 365.53, subd. 1. We recommend compliance with the notice requirements in State law.

### **Cost of Copies**

Petitioners were concerned with the \$30 cost for obtaining copies of Town Board minutes.

We discussed the petitioners' concern with the Town Board Chairman and Town Clerk and reviewed the November 25, 2008, Town Board minutes as well as the 2009 and 2010 Town Board minutes. The following items were noted.

1. The November 25, 2008, minutes state "Sent copy of last month's minutes to Dorothy Zenner and received check for \$30 for copies, mileage, and labor."
2. The Town Board Chairman and Town Clerk informed us that \$30 is charged for copies of Town documents for reimbursement for mileage and the costs of copies.

The Town of Leslie is excluded from the Data Practices Act, Minn. Stat. § 13.03, subd. 3, and thus, there is no law dictating a limit on what a town can charge for copies of town documents. For towns that are subject to this statute, Minn. Stat. § 13.03, subd. 3, limits costs of copies of town documents to the following: “(c) The responsible authority or designee shall provide copies of public data upon request. If a person requests copies or electronic transmittal of the data to the person, the responsible authority may require the requesting person to pay the actual costs of searching for and retrieving government data, including the cost of employee time, and for making, certifying, and electronically transmitting the copies of the data or the data, but may not charge for separating public from not public data. However, if 100 or fewer pages of black and white, letter or legal size paper copies are requested, actual costs shall not be used, and instead, the responsible authority may charge no more than 25 cents for each page copied. If the responsible authority or designee is not able to provide copies at the time a request is made, copies shall be supplied as soon as reasonably possible.”

The fees charged by the Town of Leslie for copies of Town minutes are substantially higher than those allowed for entities covered by the Data Practices Act. Citizens should be able to obtain copies of Town minutes without substantial financial hardship. We recommend that the Town re-consider the reasonableness of its charges for copies of the minutes using Minn. Stat. § 13.03 as a guide.

If a town resident, employee, or official has questions about public access to Town minutes, we recommend they contact the Information Policy Analysis Division (IPAD) at 651-296-6733 or 1-800-657-3721, or email at [info.ipad@state.mn.us](mailto:info.ipad@state.mn.us). IPAD works with the Legislature and can provide input into drafting and proposing legislation.

### **Oaths of Office and Bonds of Town Officials**

The petitioners were concerned whether the Deputy Clerk was certified within the time limit according to Minnesota statutes and whether the Town Clerk and the Town Treasurer were bonded.

Minnesota Statutes § 367.10 states “Every town clerk, before beginning the duties of the office, shall give bond to the town in an amount to be determined by the town board, conditioned for the faithful discharge of the duties of clerk. The bond shall be filed with the county auditor.”

Minnesota Statutes § 367.15 states “Every town treasurer, before beginning the duties of the office, shall give bond to the town in an amount to be determined by the board, conditioned for the faithful discharge of the duties of treasurer. The bond shall be filed for record with the county auditor.”

Minnesota Statutes § 367.25, subd. 1, states “Every person elected at a March election or appointed to a town office, within ten days after receiving a certificate of notice of election or appointment, shall take and subscribe the oath required by law. Persons elected at a November election shall take their oath before assuming office.”

Minnesota Statutes § 367.25, subd. 2, states “Before entering upon duties, the person taking the oath shall file it with the town clerk.”

We discussed the petitioners’ concerns with the Town Board Chairman and Town Clerk and reviewed the Oaths of Office filed with the Town Clerk for the 2011 term. The following items were noted.

1. Oaths of Office for all three Board Supervisors and the Town Treasurer were filed with the Town Clerk, are signed by the town official and the Town Clerk, and are dated December 21, 2010, for their 2011 terms. The Town Clerk informed us that he was not up for election for the 2011 term, but will be for the 2012 term. He stated that he has an Oath of Office filed for his current term.
2. The Town Clerk informed us that no Oath of Office was filed for the Deputy Clerk appointed on February 23, 2010, and as noted in the minutes of the same date.
3. The Town Clerk informed us that no bond to the Town was given, nor was filed with the county auditor, by the Town Clerk or the Town Treasurer before beginning their duties.

Based on discussions with the Town Clerk, a bond to the Town was not given, nor filed with the county auditor, by the Town Clerk or the Town Treasurer in violation of Minn. Stat. §§ 367.10 and 367.15. Also, an Oath of Office was not filed with the Town Clerk for the Deputy Clerk in violation of Minn. Stat. § 367.25. We recommend that a bond, in an amount determined by the Board, be given to the Town and filed with the Todd County Auditor’s Office and that the Deputy Clerk immediately file with the Town Clerk an Oath of Office to be in compliance with Minnesota statutes.

### **Town Board Minutes**

While we were reviewing the Town Board minutes for 2009 and 2010 (through September 28, 2010), the following items were noted.

1. The May 26, 2009, minutes state “Motion to close meeting for discussion by Kaiser, 2nd by Berry, carried.”

Minnesota Statutes § 13D.01, subd. 3, states “Before closing a meeting, a public body shall state on the record the specific grounds permitting the meeting to be closed and describe the subject to be discussed.”

Based on our review, the minutes do not reflect that the Town Board stated on the record the reasoning and subject matter for the closed meeting in violation of Minn. Stat. § 13D.01, subd. 3.

2. The March 31, 2009; June 30, 2009; and June 29, 2010, Town Board minutes did not record the votes of the Board, but rather stated such things as “Chairman Kaiser approved,” “Kaiser approved,” and “Approved by Board.”

Minnesota Statutes § 13D.01, subd. 4, states “(a) The votes of the members of the state agency, board, commission, or department; or of the governing body, committee, subcommittee, board, department, or commission on an action taken in a meeting required by this section to be open to the public must be recorded in a journal kept for that purpose. (b) The vote of each member must be recorded on each appropriation of money, except for payments of judgments, claims, and amounts fixed by statute.”

Based on our review, the minutes do not reflect the record of the votes of the members of the Town Board in the instances noted above in violation of Minn. Stat. § 13D.01, subd. 4. The Town Board minutes must document the persons making and seconding motions on actions to be made by the Board.

Minutes may be defined as a record of the “proceedings” of a governing body. Minnesota law defines the term “proceedings” (and, therefore, the contents of the record or minutes of the “proceedings”) to include at minimum:

- the subject matter of a motion;
- the persons making and seconding a motion;
- the roll call vote on a motion;
- the character of resolutions or ordinances offered, including a brief description of their subject matter; and
- whether the motion was defeated or adopted.

In addition, we recommend that meeting minutes include the following information:

- type of meeting (regular, special, adjourned regular, adjourned special, recessed, or emergency);
- type of group that is meeting (whether the meeting is a meeting of the governing body or committee, for example);
- date and place the meeting was held;
- the time the meeting was called to order;
- a list of Town Board members present and absent;
- approval of minutes of the previous meeting, with any corrections noted;
- identity of parties to whom contracts were awarded;
- abstentions from voting due to a conflict and the member’s name and reason for abstention;

- reasons the governing body awarded a particular contract to a bidder other than the lowest bidder;
- granting of variances and special use permits;
- approval of hourly rates paid for services provided, mileage rates, meal reimbursement amounts, and per diem amounts;
- a listing of all bills (including per diems) allowed or approved for payment, noting the recipient, purpose, and amount;
- a list of all transfers of funds;
- appointments of representatives to committees or outside organizations;
- reports of the officers;
- authorizations and directions to invest excess funds, information on investment redemptions and maturities; and
- the time the meeting concluded.

The Clerk should sign the minutes once they have been prepared for approval. In addition, a designated member of the Town Board should sign the minutes once they have been adopted by the Board, to indicate that they are the official minutes.

Based on our review, the Town Board minutes include some of the recommended items listed above such as a statement of Town Board members present and absent; the time the meeting was called to order; and the subject matters of motions of the Town Board. We recommend that the Town Board also include any other applicable recommended items as listed above. We also recommend that when the Town Board is approving the last meeting's minutes, it carefully review the minutes for any errors (especially the date of the meeting and the correct Board Supervisors who made and seconded motions).

### CONCLUSION

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters may have come to our attention that we would have reported to you.

This report has been prepared solely for the information and use of the Petitioners of the Town of Leslie and Supervisors of the Town Board, but is a matter of public record, and its distribution is not limited.

*/s/Rebecca Otto*

REBECCA OTTO  
STATE AUDITOR

*/s/Greg Hierlinger*

GREG HIERLINGER, CPA  
DEPUTY STATE AUDITOR

February 16, 2011