



**AGENDA  
CITY OF LAUREL  
CITY COUNCIL WORKSHOP  
TUESDAY, JUNE 16, 2020  
6:30 PM  
COUNCIL CHAMBERS**

**Public Input:** *Citizens may address the Council regarding any item of City business that is not on tonight's agenda. The duration for an individual speaking under Public Input is limited to three minutes. While all comments are welcome, the Council will not take action on any item not on the agenda. If a citizen would like to speak or comment regarding an item that is on tonight's agenda, we ask that you wait until the agenda item is presented to the Council by the Mayor and the public is asked to comment by the Mayor. Once again, each speaker is limited to three minutes.*

*Be advised, if a discussion item has an upcoming public hearing, we would request members of the public to reserve your comments until the public hearing. At the public hearing, the City Council will establish an official record that will include all of your comments, testimony and written evidence. The City Council will base its decision on the record created during the public hearing. Any comments provided tonight will not be included in the record or considered by the City Council.*

**General Items**

1. Appointment of Philip Swain and Michelle Grider to the Laurel Volunteer Ambulance Service.
2. Appointment of Wallace Hall to Cemetery Commission for a two year term ending June 30, 2022.
3. Appointment of Richard Herr to the Cemetery Commission for a two-year term ending June 30, 2022.
4. Appointment of Richard Herr to the Tree Board for a three-year term ending June 30, 2023.
5. Appointment of LuAnne Engh to the Tree Board for a three-year term ending June 30, 2023.
6. Appointment of Arthur Vogeles to the Library Board for a five-year term ending June 30, 2025.
7. Appointment of Shane Linse to the Airport Authority for a five-year term ending June 30, 2025.

**Executive Review**

8. Resolution - Olness and Associates

**Council Issues**

9. Discussion - Capital Improvement and Depreciation Funds  
Street Sweeper  
Jet Rodder
10. Discussion - Solid Waste Revenue
11. Discussion - Difference between Fire Association and Fire Department

**Other Items**

**Review of Draft Council Agendas**

12. Draft Council Agenda of June 23, 2020.

**Attendance at Upcoming Council Meeting**

**Announcements**

The City makes reasonable accommodations for any known disability that may interfere with a person's ability to participate in this meeting. Persons needing accommodation must notify the City Clerk's Office to make needed arrangements. To make your request known, please call 406-628-7431, Ext. 2, or write to City Clerk, PO Box 10, Laurel, MT 59044, or present your request at City Hall, 115 West First Street, Laurel, Montana.

**DATES TO REMEMBER**

**File Attachments for Item:**

2. Appointment of Wallace Hall to Cemetery Commission for a two year term ending June 30, 2022.

City of Laurel  
P.O. Box 10  
Laurel, MT 59044

6-5-20

Dear Mayor Tom Nelson,

I would like to be reappointed  
to the City of Laurel Cemetery Commission.  
Thank you for your consideration in  
this matter.

Wallace Hall

**File Attachments for Item:**

3. Appointment of Richard Herr to the Cemetery Commission for a two-year term ending June 30, 2022.

Mayor Tom.

I am interested in being reappointed to the  
Laurel Cemetery Commission for a second term.

Thank you  
Richard Horv

**File Attachments for Item:**

4. Appointment of Richard Herr to the Tree Board for a three-year term ending June 30, 2023.

Mayor Tom,

I am interested in being Reappointed  
To the Tree Board for a second Term.

Richard Linn

**File Attachments for Item:**

5. Appointment of LuAnne Engh to the Tree Board for a three-year term ending June 30, 2023.



Dear Council,

I'd like to renew my membership to the tree board. I have enjoyed the work we have started with continuous Arbor Day celebrations.

Thank you for your service to Laurel!

Sincerely,  
LuAnne Engh

**File Attachments for Item:**

6. Appointment of Arthur Vogeles to the Library Board for a five-year term ending June 30, 2025.

Mayor Thomas C. Nelson and Members of the City Council

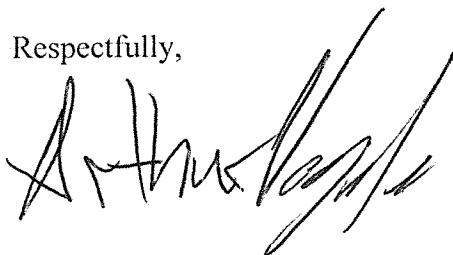
I would like to say thank you for the notification that my term on the board of trustees for the Laurel Public Library is expiring on June 30, 2020. I am petitioning both the City Council and Mayor Nelson for a reappointment to the Laurel Public Library Board of Trustees with the advice and consent of the Council.

I have received certification from the State Library during my appointment to the Board of Trustees and would like to continue to serve on the board for another term. I was able to help with community outreach on behalf of the Laurel Public Library. For example, I assisted in identifying a local organization that was in need of books that the library has been able to donate that have either not been checked out for some time along with any of the left over books that have been through a number of the book sales that the library has hosted as a fundraiser.

While on the Board of Trustees, I have been able to serve as the Federation chair for the South-Central Library Federation which increases representation and opportunities for the Laurel Public Library around the state of Montana. While being on the Board of Trustees, I have been able to learn things that I have been able to use in my professional life and have been able to help improve some of the programs and services that the library provides to the community. I have been able to help the library director identify safety issues that need to be addressed and helped with developing a plan of action to help correct those issues. Serving on this board has been a very rewarding experience and I hope to accomplish more for the library and Laurel community through a reappointment.

Again, I would like to thank the City Council and Mayor Nelson for the opportunity to serve on the Board of Trustees and would also like to thank you for your consideration of being reappointed as a trustee.

Respectfully,

A handwritten signature in black ink, appearing to read 'Arthur Vogele', with a stylized, sweeping flourish at the end.

Arthur Vogele

**File Attachments for Item:**

7. Appointment of Shane Linse to the Airport Authority for a five-year term ending June 30, 2025.

Shane Linse  
PO Box 80193  
Billings, MT 59108  
shane@bigskycom.com  
406-671-6105

April 14, 2020

Mayor Thomas Nelson  
PO Box 10  
Laurel, MT 59044

Mayor Nelson,

I would like to be request to renew my 5-year appointment that expires on June 30, 2020. I have been on the board since September 21, 2016 and have enjoyed my time working with everyone involved with the Laurel Airport. I would like to continue my service work with the Laurel Airport as there are lots of new and exciting things, we are working on to improve the existing facilities.

I have a hangar (2535 Leuthold) and 3 airplanes at the Laurel Airport. I am an active, flying pilot that is based out of Laurel and my private air strip west of Billings – FAA listed as MT40 Skywagon Ranch. I own and operate a telecommunications construction company for the last 20 years and provide business sense to the overall operation of the Airport. I would like to continue to help with the long-term future and success of the Laurel Airport.

Please feel contact me if you have any questions. Thanks for your time.

Sincerely,

A handwritten signature in black ink that reads "Shane Linse". The signature is written in a cursive, flowing style.

Shane Linse

**File Attachments for Item:**

8. Resolution - Olness and Associates

**RESOLUTION NO. R20-\_\_**

**A RESOLUTION AWARDED A THREE-YEAR CONTRACT WITH  
OLNESS AND ASSOCIATES FOR AUDITING SERVICES THROUGH  
FISCAL YEAR ENDING 2022 AND AUTHORIZING THE MAYOR TO SIGN  
SAID CONTRACT FOR THE CITY OF LAUREL.**

WHEREAS, the City of Laurel desires to retain Olness & Associates, PC for auditing services pursuant to Montana law; and

WHEREAS, the City of Laurel desires to retain Olness & Associates for a term of three years and the proposed contract is attached hereto and incorporated herein, for the following cost:

- a. Fiscal year 07/01/2019-06/30/2020 contract price of \$16,000;
- b. Fiscal year 07/01/2020-06/30/2021 contract price of \$16,500; and
- c. Fiscal year 07/01/2021-06/30/2022 contract price of \$17,000.

Introduced at a regular meeting of the City Council on June \_\_, 2020, by Council Member \_\_\_\_\_.

PASSED and APPROVED by the City Council of the City of Laurel, Montana, this \_\_ day of June, 2020.

APPROVED by the Mayor this \_\_ day of June, 2020.

CITY OF LAUREL

\_\_\_\_\_  
Thomas C. Nelson, Mayor

ATTEST:

\_\_\_\_\_  
Bethany Langve, City Clerk/Treasurer

Approved as to form:

\_\_\_\_\_  
Sam S. Painter, Civil City Attorney

DEPARTMENT OF ADMINISTRATION

STANDARD AUDIT CONTRACT

This Contract is made this 3<sup>rd</sup> day of JUNE, 2020, by and among

OLNESS & ASSOCIATES, PC

**Certified Public Accountant**

**("Contractor"),**

CITY OF LAUREL

**Governmental Entity**

**("Entity"),**

and the **Montana Department of Administration, Local Government Services, ("State")**, acting under the authority of Title 2, Chapter 7, Part 5, of the Montana Code Annotated. **The State's mailing address, phone number and e-mail address are P.O. Box 200547, Helena, MT 59620-0547; (406) 444-9101; and LGSPortalRegistration@mt.gov.**

1. **Effective Date:** This contract is not effective with respect to any party until it is approved and signed by the State, as required by Section 2-7-506(3), MCA. The Contractor may not begin any audit work until the State gives this approval. If the Contractor begins work before the State's approval of the contract and the State subsequently does not approve the contract, the Contractor is not entitled to receive any compensation for the work performed.

2. **Audit Period and Payment:** This contract covers the following audit period(s):  
JULY 1, 2019 to JUNE 30, 2022.

A. The Entity shall pay the Contractor for the audit work on the basis of time and necessary out-of-pocket expenses, which will not exceed:

\$ 16,000 for initial (or sole) audit covering 7/01/2019 to 6/30/2020.  
\$ 16,500 for subsequent audit covering 7/01/2020 to 6/30/2021.  
\$ 17,000 for subsequent audit covering 7/01/2021 to 6/30/2022.

The Entity shall pay the fees listed in Appendices A, B & C, as applicable, which are attached hereto and incorporated by reference. Any change to the audit fees requires a contract amendment.

B. The contract payments do not include the cost of additional work that may be required if the Contractor discovers a defalcation or material irregularity. Any change in the scope of the audit services to be provided under this contract requires a contract amendment.

C. The Contractor may submit interim bills to the Entity each month, based upon the estimated percentage of contract completion. The Entity may retain ten percent (10%) of each of these estimates until the Contractor has delivered the final audit report, at which time the Entity shall release the amount retained.

3. **Peer Review:** The Contractor shall provide the Entity with a copy of its most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received



during the contract period.

4. **Audit Scope:** The Contractor shall perform the following:

- A. The Contractor shall conduct the audit in accordance with (i) generally accepted auditing standards adopted by the American Institute of Certified Public Accountants and (ii) the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

The Contractor shall opine on the presentation of the Entity's financial statements in accordance with the Entity's applicable financial reporting framework prescribed at Section 2-7-504, MCA.

If the Contractor's opinion on the Entity's financial statements is other than unmodified, the Contractor shall fully discuss the reasons with the Entity in advance of issuing a report. If, for any reason, the Contractor is unable to complete the audit or is unable to form or has not formed an opinion, the Contractor may decline to express an opinion or decline to issue a report as a result of the engagement.

- B. The Contractor shall perform tests of internal control over financial reporting. Findings resulting from these tests shall be reported in accordance with Government Auditing Standards
- C. The Contractor shall perform tests of the Entity's compliance with provisions of laws, regulations, contracts, and grant agreements. The Contractor shall use the local government compliance supplement prepared by the State, as required by Section 2-7-505(2), MCA, in conjunction with Government Auditing Standards to determine the compliance testing to be performed during the audit. Findings resulting from these tests shall be reported in accordance with Government Auditing Standards. If the Contractor becomes aware of fraud, waste or abuse, the Contractor shall report related findings in accordance with Government Auditing Standards. The Contractor shall perform tests, including but not limited to the following, to determine whether:

- (1) the Entity has complied with all appropriate statutes and regulations, as required by Section 2-7-502, MCA;
- (2) the Entity has complied with the provisions of each of its debt covenants and agreements;
- (3) if the audit is of a county, city or town, the Entity has retained money in a local charge for services fund contrary to the requirements of Sections 17-2-301 through 17-2-303, MCA, as required by Section 17-2-302, MCA. **The Contractor shall report any findings of noncompliance with the provisions of these statutes, regardless of materiality;** and
- (4) if the audit is of a county or consolidated city/county government, the Entity has complied with state laws relating to receipts and disbursements of agency or custodial funds maintained by the Entity, as required by Section 2-7-505, MCA.

If required by the State, the Contractor shall provide documentation of testing performed to comply with (3) and (4), above.

- D. When applicable, the audit must meet all requirements of the Federal Single Audit Act of 1984, as amended, and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). If these federal regulations are amended, the amended regulations will prevail.

- E. The audit scope with regard to federal financial assistance for each fiscal year covered by this contract must be as specified in Appendices A, B and C. Any change to the audit scope with regard to federal financial assistance requires a contract amendment.
- F. Except as provided below, for purposes of determining the scope of the audit, the Entity is considered the financial reporting entity as defined in the Entity's applicable financial reporting framework prescribed at Section 2-7-504, MCA. This provision does not preclude the Entity from engaging a different audit firm for the audit of a segment, fund or component unit of the Entity. However, both the Entity and Contractor shall notify the State whenever the Entity elects to engage a different audit firm for the audit of a segment, fund or governmental component unit. Such additional audit must be contracted for on the State's Standard Audit Contract, and the audit firm shall be on the Roster of Independent Auditors authorized to conduct audits of Montana local governments that is maintained by the State.

If this contract is for an audit of a segment, fund, or governmental component unit of the primary government, the Entity is considered to be the segment, fund or component unit.

- G. Any school district audit must also include auditing procedures sufficient to provide an opinion as to whether the following supplemental information is fairly stated in relation to the basic financial statements:
  - (1) the school district's enrollment for the fiscal year or years being audited as reported to the Office of Public Instruction in the Fall and Spring "Student Count for ANB" reports; and
  - (2) when applicable, the extracurricular funds for pupil functions.
- H. If the Entity is a school district or associated cooperative, the Contractor shall contact the State Office of Public Instruction and the county superintendent of schools before or during the audit of the Entity. The Contractor shall determine whether those offices are aware of potential financial or legal compliance problems relating to the Entity that could affect the scope of the audit.
- I. The Contractor shall immediately notify the Entity and the State in writing of any material irregularities it discovers. If the Entity is a school district or special education cooperative, the Contractor shall also immediately notify the State Office of Public Instruction in writing.
- J. The Contractor shall notify the Entity of all proposed audit adjustments and, if the Entity concurs, shall obtain written acceptance of these proposed adjustments. The State reserves the right to request documentation of these proposed and accepted audit adjustments.

5. **Entity's Responsibilities:** The Entity shall be responsible for:

- A. its basic financial statements, including note disclosures;
- B. all supplementary information required by its applicable financial reporting framework prescribed at Section 2-7-504, MCA and by provisions of this contract;
- C. establishing and maintaining effective internal control over financial reporting, including internal controls related to the prevention and detection of fraud;

- D. ensuring that it complies with the laws, regulations, contracts and grant agreements applicable to its activities;
  - E. making all financial records and related information available to the Contractor;
  - F. the schedule of expenditures of federal awards required for audits conducted under Uniform Guidance;
  - G. approving all proposed audit adjustments before posting, if the Entity concurs with the proposed adjustments;
  - H. adjusting the financial statements and accounting records to correct material misstatements and to agree with the audited financial statements; and
  - I. providing the Contractor, at the conclusion of the audit engagement, with a letter that confirms certain representations made during the audit, including an affirmation that the effects of any uncorrected misstatements aggregated by the auditor during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
6. **Dates for Annual Financial Report or Trial Balance of Accounts:** The Entity shall prepare its annual financial report or a trial balance of accounts no later than the dates specified in Appendices A, B and C. If the Entity is unable to prepare its annual financial report or trial balance by the date specified in the Appendices, the Entity shall notify the Contractor and the State in writing prior to the specified dates.
  7. **Beginning the Audit:** The Contractor shall begin the audit field work based on the schedule established in Appendices A, B and C. Under Section 2-7-503(3)(a), MCA, all audits must commence within nine months from the close of the last fiscal year of the audit period.
  8. **Completion of Audit:** The Contractor shall deliver the audit report to the Entity and the State, based on the schedule established in Appendices A, B and C. If the Contractor cannot deliver the audit report to the Entity and the State on the date specified in the Appendices, the Contractor shall notify the Entity and the State in writing of that fact, and the reason(s) for the delay. Under Section 2-7-503(3)(a), MCA, all audits must be completed and the reports issued within one year from the close of the last fiscal year covered by the audit. If the audit is conducted in accordance with the provisions of Uniform Guidance, the Contractor shall complete the audit and issue the audit report within the time period required by that federal regulation, unless a longer period has been agreed to in advance by the federal cognizant or oversight agency for audit. If the Entity has requested and received an extension of the due date of the Uniform Guidance from a federal agency, the Entity shall submit a copy of the approved extension to the State.
  9. **Due Date Extension:** The State may grant an extension to the Entity for filing the audit report beyond the one- year due date provided for in paragraph 8, above. To do so, the Entity shall make a request to the State in writing and shall show good cause for the delinquency or demonstrate that the failure to meet the deadline provided for in paragraph 8, above, was the result of circumstances beyond the Entity's control. The State will determine good cause or circumstances beyond the Entity's control based on the facts of each case.
  10. **Presentation of Audited Financial Statements:** The final audit report must contain basic financial statements and supplementary information consistent with the applicable financial reporting framework prescribed at Section 2-7-504, MCA. In addition, other supplementary information required by provisions within this contract and by Uniform Guidance must also be included, if applicable.

- A. The final audit report must also contain any supplementary or other information as agreed upon by the Entity and Contractor.
  - B. If the Entity's accounting records or other circumstances do not permit financial statements to comply with the applicable financial reporting framework prescribed at Section 2-7-504, MCA, the Contractor shall notify the State of those conditions and describe the financial statements that will be presented. The applicable auditor's reports must be modified in accordance with professional standards to reflect a departure from the applicable financial reporting framework.
  - C. If the audit is of a school district with separate elementary and high school district general funds, the general funds must be combined as a single major fund. All other funds must be separately considered for major fund criteria.
  - D. If the audit is a biennial audit covering two years, the Contractor shall present complete financial statements as specified above for each year covered by the audit. However, note disclosures for both fiscal years may be in one set of notes, with separate fiscal year disclosures as necessary. The two years must be presented under one audit report cover and opined upon in one Independent Auditor's Report.
11. **Auditor's Reports:** All audit reports must contain the following auditor's reports, which must comply with applicable professional standards in effect for the fiscal year or years being audited:
- A. a report on the financial statements of the Entity;
  - B. a report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.
  - C. a reference to a report disclosing any deficiencies in internal control or instances of noncompliance with provisions of contracts or grant agreements or abuse that have a less than material effect on the financial statements but warrant the attention of management or those charged with governance. This report must be referred to in the report required in 11.B. above.
  - D. a report on any supplementary or other information presented in the audit report. This report must be given in an "other matters" paragraph(s) of the auditor's report on the financial statements (11.A. above), and shall identify, if applicable:
    - (1) Any Required Supplementary Information (RSI), as required by the Governmental Accounting Standards Board.
    - (2) Any Supplementary Information (SI) included in the report to comply with provisions of laws, regulations, contracts, or grant agreements. For the following schedules, the Contractor shall report on whether the information is fairly stated, in all material respects, "in relation to" the financial statements as a whole, unless the condition of the financial records do not allow the auditor to render such an opinion:
      - a) schedule of school district "Student Count for ANB" required in paragraph 13.A.;
      - b) schedule of school district extracurricular fund financial activities required in paragraph 13.B.;
      - c) schedule of expenditures of federal awards required by Uniform Guidance and in paragraph

12.A.; and

- d) Any supplementary information for financial reporting frameworks required by A.R.M. 2.4.401.

(3) Any Other Information (OI) for financial reporting frameworks required by A.R.M. 2.4.401.

(4) Any Other Information (OI) that is included in the audit report, if deemed appropriate in accordance with professional standards.

- E. a report disclosing the action taken by the Entity to correct any deficiencies or implement any recommendations contained in the prior audit report. This report must be in a format that specifically identifies, by title or summary, each deficiency or recommendation contained in the prior audit report and the action taken by the Entity on each such deficiency or recommendation.
- F. If the Contractor includes audit findings in the reports referenced in 11.B. and 11.C. above, the views of Entity officials and their planned corrective actions must also be included, as required by Government Auditing Standards, if they are available at the time the Contractor submits the audit report to the State. If the views and planned corrective actions are not available at that time, the Contractor shall so indicate in the reports.

12. **Single Audits:** All audit reports for single audits done in accordance with Uniform Guidance must contain the following:

- A. a schedule of expenditures of federal awards, prepared by the Entity, which must contain all elements required by Uniform Guidance.
- B. a report on the schedule of expenditures of federal awards. This report may be combined with other reports as provided by Uniform Guidance and professional standards. This report must comply with applicable professional standards in effect for the fiscal year or years being audited.
- C. a report on compliance for each major program and a report on internal control over compliance in accordance with Uniform Guidance. These reports must refer to the separate schedule of findings and questioned costs described in paragraph 12.D. of the contract and must comply with applicable professional standards in effect for the fiscal year or years being audited.
- D. a schedule of findings and questioned costs which must include the information required by Uniform Guidance.
- E. an Entity-prepared document, separate from the Contractor's findings, that describes the Entity's corrective action plan in accordance with Uniform Guidance for each current-year audit finding, if that plan is available at the time the Contractor submits the audit report to the State. This document should be submitted on Entity letterhead and should include a corrective action plan for each finding, regardless whether the finding is identified in accordance with Uniform Guidance or Government Auditing Standards.

13. **School Districts:** School district audit reports must include the following as supplementary information/schedules:

- A. a schedule of the district's enrollment as reported to the Office of Public Instruction for the fiscal year or years being audited. The schedule must contain the enrollment both as reported in the Fall and

Spring "Student Count for ANB" reports and as documented by the school district's enrollment records; and

B. a detailed schedule of extracurricular fund financial activities.

14. **Local Governments Reporting on Non-GAAP Financial Reporting Framework:** Audit reports of local governments that report on a non-GAAP financial reporting framework as provided in A.R.M. 2.4.401 must include any Supplementary Information and Other Information required in that administrative rule.
15. **Written Report to Entity:** The Contractor shall render a single, written report for the Entity audited, including the reports and schedules referenced in paragraphs 11 through 14 above.
16. **Exit Conference:** Before submitting the final audit report, the Contractor shall hold an exit review conference in which the audit results are discussed with those charged with governance and other appropriate Entity officials and employees. The Contractor shall ensure that all members of the governing body and key members of management are notified of this exit conference. The Contractor further agrees that before the exit conference, it will not discuss the audit findings with anyone other than the Entity or the State. Once the Contractor delivers the final audit report to the Entity, the report is deemed to be a public record.
17. **Report Distribution:** The Contractor and Entity shall file copies of the audit report as specified below:
  - A. The Contractor shall provide the Entity with the number of copies of the audit report specified in Appendices A, B and C. The cost of those copies is included in the total price for the engagement as set out in paragraph 2.A., above, and in the Appendices.
  - B. The Contractor shall submit one of the copies referred to in 17.A., above, to the attorney for the Entity.
  - C. Upon request by the Entity, the Contractor shall provide additional copies of the audit report at a price per copy agreed upon by the Entity and Contractor.
  - D. The Contractor shall provide the State with a text-searchable, unlocked, and unencrypted electronic copy of the audit report at no charge. The report must be submitted to the State at the same time when the Contractor delivers the final audit report to the Entity. Any report delivered separately to management or those charged with governance identifying findings and recommendations as described in 11.C. above must be submitted electronically at the same time the audit report is submitted. The Contractor shall advise the State, at the time of submitting the electronic report, of the date the final report was delivered to the Entity, the date of the audit report, the actual number of hours the Contractor spent conducting the audit, the total audit fee billed the Entity, and whether the audit was conducted in accordance with the provisions of Uniform Guidance.
  - E. If the Entity is a school district or associated cooperative, the Contractor shall provide at no additional charge copies of the audit report to the Office of Public Instruction, the county superintendent of schools, and the county attorney.
  - F. If the Entity is a city or town fire department relief association disability and pension fund, the Contractor shall provide at no additional charge one copy of the audit report to the city or town clerk.
  - G. If the audit is a single audit conducted in accordance with the provisions of Uniform Guidance, the Entity shall provide copies of the reporting package defined in Uniform Guidance and the data collection form to the federal clearinghouse designated by OMB.

18. **Entity Response:** If not included in the audit report as provided in paragraphs 11.F. and 12.E., within 30 days after receiving the audit report, the Entity shall notify the State in writing as to what action it plans to take to correct any deficiencies or implement any recommendations identified or contained in the audit report as required by Section 2-7-515, MCA, and ARM 2.4.409. This notification must also address any findings and recommendations identified in any report to management or those charged with governance described in 11.C. above. If the audit is a single audit conducted in accordance with Uniform Guidance, this corrective action plan must also meet the requirements of Uniform Guidance. If the Entity is a school district or special education cooperative, the Entity shall also send a copy of this notification to the Office of Public Instruction.
19. **Entity's Attorney:** If requested by the State, the attorney for the Entity shall report to the State on the actions taken or the proceedings instituted or to be instituted relating to violations of law and nonperformance of duty as required by Section 2-7-515(4), MCA. The attorney shall report to the State within 30 days after receiving the request.
20. **Certification of Auditor Independence:** The Contractor certifies that, as required by generally accepted government auditing standards, it and its principals and employees are independent in all matters regarding this engagement. This contract must not include non-audit services. The Contractor shall neither arrange for nor accept other work with the Entity that could in any way impair the Contractor's compliance with professional independence standards. If required by the State, the Contractor shall provide documentation that independence has been maintained in both mind and appearance as required by professional auditing standards.
21. **Contractor and Subcontractors:** The Contractor shall not assign any rights, or subcontract or delegate any duties of the contract without the Entity's and State's prior written consent.

The Contractor is the prime contractor and is responsible, in total, for all work of any subcontractors. Any subcontractors performing audit work shall be on the Roster of Independent Auditors authorized to conduct audits of Montana local governments that is maintained by the State. The Contractor is responsible to the Entity and the State for the acts and omissions of all subcontractors or agents and of persons directly or indirectly employed by such subcontractors or agents. There is no contractual relationship between any subcontractor and the State.

22. **State Participation in Conferences:** The State may participate in all entrance and exit conferences between the Entity and Contractor, as well as all major conferences held in conjunction with the audit of the Entity.
23. **Access to Records:** The Contractor shall give the State and, when required by law, the Montana Legislative Audit Division, access to the Contractor's work programs, supporting working papers, time records, and all other documents relating to the audit. Access to these documents must be provided at the State's offices in Helena, Montana. Access to working papers includes the right of the State to obtain copies of working papers, as is reasonable and necessary. The Contractor shall make the work programs and supporting working papers available to the State for use by the State or other public accounting firms as directed by the State in future audits of the Entity. The Contractor shall make the audit programs and supporting working papers available to the cognizant or oversight agency for audit or its designee, federal agencies providing direct or indirect funding, or the U.S. General Accounting Office, if requested. Access to working papers includes the right of federal agencies to obtain copies of working papers, as is reasonable and necessary. The Contractor shall retain the audit report, work programs, and supporting working papers for a minimum of five years from the date of the audit report, unless the State notifies the Contractor to extend the retention period. If professional standards or other applicable laws, rules, or regulations require a longer retention period, the Contractor shall retain the above materials for that specified period.

24. **State Review of Report:** As provided by Section 2-7-522, MCA, the State shall review the Contractor's audit report. If the State determines that reporting requirements have not been met, it will notify the Entity and the Contractor of the significant issues of noncompliance. The Contractor shall correct the identified deficiencies within 60 days of notification.
25. **Independent Contractor:** The Contractor is an independent contractor and neither its principals nor its employees are employees of the State or Entity for any purposes.
26. **Workers' Compensation:** The Contractor certifies that it carries Workers' Compensation for its employees and that it has either elected Workers' Compensation or has an approved Independent Contractor's Exemption covering the Contractor while performing work under this contract. (Montana Code Annotated, Title 39, Chapter 71).
27. **Indemnity:** The Contractor shall defend and indemnify the State and Entity, their elected and appointed officials, agents, and employees from and against all claims, causes of action, damages, liabilities, court costs and attorney fees in favor of the Contractor's employees or third parties for bodily or personal injuries, death, or damage to property arising from the acts or omissions or alleged acts or omissions of the Contractor and/or its agents, employees, representatives, assigns, subcontractors under this contract. This defense and indemnify obligation does not apply to acts or omissions arising from the sole negligence of the State or Entity under this contract. This defense and indemnity obligation survives termination or expiration of this contract.

If the Contractor is or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of the Entity's intentional or knowing misrepresentation or provision to the Contractor of inaccurate or incomplete information in connection with this engagement, and not any failure on the Contractor's part to comply with professional standards, the Entity shall defend and indemnify the Contractor against such obligations.

28. **Insurance – Commercial General Liability:** The Contractor shall maintain for the duration of the contract, at its cost and expense, occurrence coverage insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work by the Contractor, and/or its agents, employees, representatives, assigns, or subcontractors. The Contractor's insurance coverage shall be primary insurance for the Contractor's negligence with respect to the State and Entity and their elected officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the State and Entity and their officers, officials, employees or volunteers shall be excess of the Contractor's insurance and shall not contribute with it.

**Insurance - Professional Liability:** The Contractor shall purchase and maintain occurrence coverage to cover such claims as may be caused by any act, omission, negligence of the Contractor or its officers, agents, representatives, assigns or subcontractors.

If occurrence coverage is unavailable or cost-prohibitive, the state will accept 'claims made' coverage provided the following conditions are met: 1) the commencement date of the contract must not fall outside the effective date of insurance coverage and it will be the retroactive date for insurance coverage in future years, and 2) the claims made policy must have a three-year tail for claims that are made (filed) after the cancellation or expiration date of the policy.

The State and Entity may require complete copies of certificates of insurance during the term of this contract.



29. **Compliance with Laws:**

- A. The Contractor shall, in performance of work under this contract, fully comply with all applicable federal, state, or local laws, rules, regulations, and executive orders including but not limited to, the Montana Human Rights Act, the Equal Pay Act of 1963, the Civil Rights Act of 1964, the Age Discrimination Act of 1975, the Americans with Disabilities Act of 1990, and Section 504 of the Rehabilitation Act of 1973. The Contractor is the employer for the purpose of providing healthcare benefits and paying any applicable penalties, fees and taxes under the Patient Protection and Affordable Care Act [P.L. 111-148, 124 Stat. 119]. Any subcontracting by the Contractor subjects subcontractors to the same provisions.
- B. In accordance with 49-3-207, MCA, and Executive Order No. 04-2016 the Contractor agrees that the hiring of persons to perform this contract will be made on the basis of merit and qualifications and there will be no discrimination based on race, color, sex, pregnancy, childbirth or medical conditions related to pregnancy or childbirth, political or religious affiliation or ideas, culture, creed, social origin or condition, genetic information, sexual orientation, gender identity or expression, national origin, ancestry, age, disability, military service or veteran status, or marital status by the persons performing this contract.

30. **Work Accommodations:** The Entity shall provide the Contractor with reasonable space in which to conduct the audit and shall respond promptly to requests for information as well as for all necessary books and records. Support for clerical, equipment, reproduction services shall be agreed upon by the Entity and the Contractor as specified in Appendices A, B and C.

31. **Termination before Audit Commences:** Before the commencement of the audit, either the Contractor or the Entity, with the State's consent, or the State alone, may terminate this contract for cause if another party has breached a material term or condition of this contract or violated an applicable law or regulation. The non-breaching party shall provide the other party written notice of the breach and allow 20 days to remedy the breach.

The Contractor and the Entity may agree to terminate this contract without cause before the commencement of the audit. If such a termination occurs, the State shall consent to the termination upon written notification by the Contractor and the Entity of their agreement to terminate this contract.

The State, however, will not consent to the cancellation of an audit contract for the sole purpose of allowing the Contractor and Entity to then enter into a new contract that extends the number of fiscal years to be audited by the Contractor. Unless there are extenuating circumstances, the existing audit contract must be completed first. This provision does not prohibit the cancellation of a contract for the purpose of replacing an annual audit with a biennial audit.

32. **Termination after Audit Commences:** After the audit has commenced, but before the audit report has been issued, either the Contractor or the Entity, with the State's consent, or the State alone, may terminate this contract for cause if another party has breached a material term or condition of this contract or violated an applicable law or regulation. The non-breaching party shall provide the other party written notice of the breach and allow 20 days to remedy the breach. If the Contractor is the breaching party and fails to remedy the breach, the Contractor is not entitled to the fee set out in this contract. This is the Entity's and the State's sole remedy. If the Entity is the breaching party, the Entity shall pay the Contractor a pro rata portion of the fee set out in this contract, based on the percentage of work completed at the time of termination. This is the Contractor's sole remedy.

The Contractor and the Entity may agree to terminate this contract without cause after the audit has commenced but before the audit report has been issued. If such a termination occurs, the State shall consent

to the termination upon written notification by the Contractor and the Entity of their agreement to terminate this contract.

33. **Contractor Compliance with CPE and Quality Control Review:** The Contractor certifies compliance with the continuing professional education requirements and the external quality control review requirements as set out in Government Auditing Standards, as established by the Comptroller General of the United States. The State may require the Contractor to provide evidence that it has met the above requirements.
34. **Single Audit Act Certification:** If the audit is required to meet the requirements of the Single Audit Act of 1984, as amended, and Uniform Guidance, the Contractor certifies that neither it nor any of its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from performing audits by any Federal department or agency.
35. **Time is of the Essence:** Time is of the essence regarding all provisions of this contract.
36. **Governing Law and Venue:** This contract is governed by the laws of Montana. The parties agree that any litigation concerning this contract in which the State is named as a party must be brought in the First Judicial District in and for the County of Lewis and Clark, State of Montana. Each party shall pay its own costs and attorney fees, except as otherwise allowed in this contract. The parties also agree that any litigation concerning this contract in which the State is not named as a party must be brought in the State of Montana Judicial District in the County in which the Entity is located. Each party shall pay its own costs and attorney fees, except as otherwise allowed in this contract.
37. **Notice:** All notices under this contract must be in writing and will be deemed given if delivered personally, by mail, certified, return receipt requested, or by e-mail. All notices will (a) if delivered personally, be deemed given upon delivery, (b) if delivered by mail, be deemed given upon receipt, or (c) if delivered by e-mail be deemed given upon receipt.
38. **Invalid Provision:** If any provision of this contract is held to be illegal or unenforceable and the parties' rights or obligations will not be materially and adversely affected, such provision will be (a) severed from the contract, (b) the contract will be interpreted as if such provision was never a part of the contract and (c) the remaining provisions will stay in effect.
39. **Authority:** Each party represents that the person signing this contract has the authority to bind that party.
40. **Entire Agreement and Amendment:** This contract and the attached Appendices contain the entire understanding and agreement of the parties. No modification or amendment of this contract is valid unless it is reduced to writing, signed by the parties, and made a part of this contract.

Contractor, Entity, and State have executed this Standard Audit Contract on the date first above written:

**Certified Public Accountant**

OLNESS & ASSOCIATES, PC

Firm Name

By: 

Authorized Representative

Date: 4/3  
20

**Governmental Entity**

CITY OF LAUREL

Entity Name

By: \_\_\_\_\_

Authorized Representative

Date: \_\_\_\_\_

**Montana Department of Administration,  
Local Government Services**

By: \_\_\_\_\_

Approved By

Date: \_\_\_\_\_

## APPENDIX A

### Initial or Sole Audit under this Contract

**GOVERNMENTAL ENTITY (ENTITY):** CITY OF LAUREL

Telephone: \_\_\_\_\_

Address: \_\_\_\_\_

PO BOX 10

(Street Address or P.O. Box)

LAUREL

(City/Town)

, MT 59044

(Zip Code)

\_\_\_\_\_  
Contact Person(s) and E-Mail Address(es)

**PUBLIC ACCOUNTANT/ACCOUNTING  
FIRM (CONTRACTOR) :**

OLNESS & ASSOCIATES, PC

(406)252-6230

Telephone: \_\_\_\_\_

Address: \_\_\_\_\_

2810 CENTRAL AVE. STE B

(Street Address or P.O. Box)

BILLINGS

(City/Town)

, MT 59102

(Zip Code)

CURT WYSS – curt@olnesscpa.com

\_\_\_\_\_  
Contact Person(s) and E-Mail Address(es)

1. Audit Period and Dates of Engagement:

A. This audit will cover the fiscal year(s) ending

JUNE 30, 2020 (and \_\_\_\_\_).

(Month & Day)

(Year)

(Year)

B. Date to commence audit work: \_\_\_\_\_

11/30/2020

C. Date to submit final audit report  
to Entity and State: \_\_\_\_\_

6/30/2021

2. Time and Price for Engagement:

A. Estimated total hours - \_\_\_\_\_

215

B. Price for audit personnel \$ \_\_\_\_\_

16,000

Price for Travel \_\_\_\_\_

Price for typing, clerical  
and report preparation \_\_\_\_\_

Total price for this  
engagement \$ \_\_\_\_\_

16,000

3. The reporting entity contains the following discretely presented component units: NONE

4. Date Annual Financial Report or a trial balance will be available: AUGUST 2020
5. Number of copies of audit report Contractor will provide to Entity: AS REQUESTED
6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor as follows:  
ACCESS TO PHOTOCOPIER, INTERNET SERVICE AND SUITABLE WORKSPACE
7. The audit scope with regard to federal financial assistance received by the Entity for the above fiscal year(s) will be as indicated below:

☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards **equal to or in excess of \$750,000** during the fiscal year(s), or such other dollar amount (\$ ) that is effective for the fiscal year(s) being audited.

**OR**

☒ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance and will not include audit coverage of any federal financial assistance in accordance with requirements of that federal regulation, because the Entity expended a total amount of federal awards of **less than \$750,000** during the fiscal year(s), or such other dollar amount (\$ ) that is effective for the fiscal year(s) being audited.

**Certified Public Accountant**

OLNESS & ASSOCIATES, PC  
Firm Name  
By: [Signature]  
Authorized Representative

Date: 6/3  
20

**Governmental Entity**

CITY OF LAUREL  
Entity Name  
By: \_\_\_\_\_  
Authorized Representative

Date: \_\_\_\_\_

**Montana Department of Administration,  
Local Government Services**

By: \_\_\_\_\_  
Approved By

Date: \_\_\_\_\_

## APPENDIX B

### Subsequent Audit under this Contract

GOVERNMENTAL ENTITY (ENTITY): CITY OF LAUREL

Telephone: \_\_\_\_\_ Address: PO BOX 10  
(Street Address or P.O. Box)  
LAUREL, MT 59044  
(City/Town) (Zip Code)

\_\_\_\_\_  
Contact Person(s) and E-Mail Address(es)

PUBLIC ACCOUNTANT/ACCOUNTING  
FIRM (CONTRACTOR) :

OLNESS & ASSOCIATES, PC

(406)252-6230 Address: 2810 CENTRAL AVE, STE B  
Telephone: (Street Address or P.O. Box)  
BILLINGS, MT 59102  
(City/Town) (Zip Code)

CURT WYSS (curt@olnesscpa.com)  
Contact Person(s) and E-Mail Address(es)

1. Audit Period and Dates of Engagement:

- A. This audit will cover the fiscal year(s) ending  
JUNE 30, 2021 (and \_\_\_\_).  
(Month & Day) (Year) (Year)  
B. Date to commence audit work: 11/29/2021  
C. Date to submit final audit report  
to Entity and State: 6/30/2022

2. Time and Price for Engagement:

- A. Estimated total hours - 215  
B. Price for audit personnel \$ 16,500  
Price for Travel \_\_\_\_\_  
Price for typing, clerical  
and report preparation \_\_\_\_\_  
Total price for this  
engagement \$ 16,500

3. The reporting entity contains the following discretely presented component units: NONE

4. Date Annual Financial Report or a trial balance will be available: AUGUST 2021
5. Number of copies of audit report Contractor will provide to Entity: AS REQUESTED
6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor as follows:  
ACCESS TO PHOTOCOPIER, INTERNET SERVICE AND SUITABLE WORKSPACE
7. The audit scope with regard to federal financial assistance received by the Entity for the above fiscal year(s) will be as indicated below:

☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards **equal to or in excess of \$750,000** during the fiscal year(s), or such other dollar amount (\$ ) that is effective for the fiscal year(s) being audited.

**OR**

✓ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance and will not include audit coverage of any federal financial assistance in accordance with requirements of that federal regulation, because the Entity expended a total amount of federal awards of **less than \$750,000** during the fiscal year(s), or such other dollar amount (\$ ) that is effective for the fiscal year(s) being audited.

**Certified Public Accountant**

OLNESS & ASSOCIATES, PC  
Firm Name  
By: [Signature]  
Authorized Representative

Date: 6/3/20

**Governmental Entity**

CITY OF LAUREL  
Entity Name  
By: \_\_\_\_\_  
Authorized Representative

Date: \_\_\_\_\_

**Montana Department of Administration,  
Local Government Services**

By: \_\_\_\_\_  
Approved By

Date: \_\_\_\_\_

## APPENDIX C

### Subsequent Audit under this Contract

**GOVERNMENTAL ENTITY (ENTITY):** CITY OF LAUREL

Telephone: \_\_\_\_\_ Address: PO BOX 10 (Street Address or P.O. Box)  
LAUREL, MT 59044  
(City/Town) (Zip Code)

\_\_\_\_\_  
Contact Person(s) and E-Mail Address(es)

**PUBLIC ACCOUNTANT/ACCOUNTING  
FIRM (CONTRACTOR) :**

OLNESS & ASSOCIATES, PC

(406)252-6230 Address: 2810 CENTRAL AVE, STE B  
Telephone: \_\_\_\_\_ (Street Address or P.O. Box)  
BILLINGS, MT 59102  
(City/Town) (Zip Code)

CURT WYSS (curt@olnesscpa.com)  
Contact Person(s) and E-Mail Address(es)

1. Audit Period and Dates of Engagement:

- A. This audit will cover the fiscal year(s) ending  
JUNE 30, 2022 (and \_\_\_\_).  
(Month & Day) (Year) (Year)
- B. Date to commence audit work: 12/05/2022
- C. Date to submit final audit report  
to Entity and State: 6/30/2023

2. Time and Price for Engagement:

- A. Estimated total hours - 215
- B. Price for audit personnel \$ 17,000  
Price for Travel \_\_\_\_\_  
Price for typing, clerical  
and report preparation \_\_\_\_\_  
Total price for this  
engagement \$ 17,000

3. The reporting entity contains the following discretely presented component units: NONE



4. Date Annual Financial Report or a trial balance will be available: AUGUST 2022
5. Number of copies of audit report Contractor will provide to Entity: AS REQUESTED
6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor as follows:  
\_\_\_\_\_  
\_\_\_\_\_
7. The audit scope with regard to federal financial assistance received by the Entity for the above fiscal year(s) will be as indicated below:

☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards **equal to or in excess of \$750,000** during the fiscal year(s), or such other dollar amount (\$ \_\_\_\_\_) that is effective for the fiscal year(s) being audited.

**OR**

☒ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance and will not include audit coverage of any federal financial assistance in accordance with requirements of that federal regulation, because the Entity expended a total amount of federal awards of **less than \$750,000** during the fiscal year(s), or such other dollar amount (\$ \_\_\_\_\_) that is effective for the fiscal year(s) being audited.

**Certified Public Accountant**

OLNESS & ASSOCIATES, PC  
Firm Name  
By: [Signature]  
Authorized Representative

Date: 6/3/20

**Governmental Entity**

CITY OF LAUREL  
Entity Name  
By: \_\_\_\_\_  
Authorized Representative

Date: \_\_\_\_\_

**Montana Department of Administration,  
Local Government Services**

By: \_\_\_\_\_  
Approved By

Date: \_\_\_\_\_

**File Attachments for Item:**

12. Draft Council Agenda of June 23, 2020.



**AGENDA  
CITY OF LAUREL  
CITY COUNCIL MEETING  
TUESDAY, JUNE 23, 2020  
6:30 PM  
COUNCIL CHAMBERS**

NEXT RES. NO.  
R18-XX

NEXT ORD. NO.  
O18-XX

**WELCOME . . .** By your presence in the City Council Chambers, you are participating in the process of representative government. To encourage that participation, the City Council has specified times for citizen comments on its agenda -- once following the Consent Agenda, at which time citizens may address the Council concerning any brief community announcement not to exceed one minute in duration for any speaker; and again following Items Removed from the Consent Agenda, at which time citizens may address the Council on any matter of City business that is not on tonight's agenda. Each speaker will be limited to three minutes, unless the time limit is extended by the Mayor with the consent of the Council. Citizens may also comment on any item removed from the consent agenda prior to council action, with each speaker limited to three minutes, unless the time limit is extended by the Mayor with the consent of the Council. If a citizen would like to comment on an agenda item, we ask that you wait until the agenda item is presented to the Council by the Mayor and the public is asked to comment by the Mayor. Once again, each speaker is limited to three minutes.

Any person who has any question concerning any agenda item may call the City Clerk-Treasurer's office to make an inquiry concerning the nature of the item described on the agenda. Your City government welcomes your interest and hopes you will attend the Laurel City Council meetings often.

**Pledge of Allegiance**

**Roll Call of the Council**

**Approval of Minutes**

1. Approval of Minutes of June 9, 2020.

**Correspondence**

**Council Disclosure of Ex Parte Communications**

**Public Hearing**

**Consent Items**

**NOTICE TO THE PUBLIC**

*The Consent Calendar adopting the printed Recommended Council Action will be enacted with one vote. **The Mayor will first ask the Council members if any Council member wishes to remove any item from the Consent Calendar for discussion and consideration.** The matters removed from the Consent Calendar will be considered individually at the end of this Agenda under "Items Removed from the Consent Calendar." (See Section 12.) The entire Consent Calendar, with the exception of items removed to be discussed under "Items Removed from the Consent Calendar," is then voted upon by roll call under one motion.*

2. Claims entered through June 19, 2020.
3. Approval of Payroll Register for PPE 6/14/2020 totaling \$ \_\_\_\_\_.
4. Approval of Council Workshop Minutes of May 19, 2020.
5. Approval of Council Workshop Minutes of June 2, 2020.

**Ceremonial Calendar**

**Reports of Boards and Commissions**

6. Budget/Finance Committee Minutes of June 9, 2020.  
Tree Board Minutes of May 21, 2020.

**Audience Participation (Three-Minute Limit)**

*Citizens may address the Council regarding any item of City business that is not on tonight's agenda. Comments regarding tonight's agenda items will be accepted under Scheduled Matters. The duration for an individual speaking under Audience*

*Participation is limited to three minutes. While all comments are welcome, the Council will not take action on any item not on the agenda.*

### **Scheduled Matters**

7. Appointment of Philip Swain and Michelle Grider to the Laurel Volunteer Ambulance Service.
8. Appointment of Wallace Hall to Cemetery Commission for a two year term ending June 30, 2022.
9. Appointment of Richard Herr to the Cemetery Commission for a two-year term ending June 30, 2022.
10. Appointment of Richard Herr to the Tree Board for a three-year term ending June 30, 2023.
11. Appointment of LuAnne Engh to the Tree Board for a three-year term ending June 30, 2023.
12. Appointment of Arthur Vogeles to the Library Board for a five-year term ending June 30, 2025.
13. Appointment of Shane Linse to the Airport Authority for a five-year term ending June 30, 2025.
14. Resolution - A Resolution Awarding A Three-Year Contract With Olness And Associates For Auditing Services Through Fiscal Year Ending 2022 And Authorizing The Mayor To Sign Said Contract For The City Of Laurel.

### **Items Removed From the Consent Agenda**

#### **Community Announcements (One-Minute Limit)**

*This portion of the meeting is to provide an opportunity for citizens to address the Council regarding community announcements. The duration for an individual speaking under Community Announcements is limited to one minute. While all comments are welcome, the Council will not take action on any item not on the agenda.*

#### **Council Discussion**

*Council members may give the City Council a brief report regarding committees or groups in which they are involved.*

### **Mayor Updates**

### **Unscheduled Matters**

#### **Adjournment**

**The City makes reasonable accommodations for any known disability that may interfere with a person's ability to participate in this meeting. Persons needing accommodation must notify the City Clerk's Office to make needed arrangements. To make your request known, please call 406-628-7431, Ext. 2, or write to City Clerk, PO Box 10, Laurel, MT 59044, or present your request at City Hall, 115 West First Street, Laurel, Montana.**

### **DATES TO REMEMBER**