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# LAKE OF THE WOODS COUNTY

## Lake of the Woods County Commissioners

206 8<sup>th</sup> Ave SE, Suite 260  
Baudette, MN 56623

### Resolution

The following resolution was proposed Commissioner Beckel and moved for adoption:

### **Request for Increase of Lake of the Woods Tourism Bureau Annual Audit Threshold Pursuant to MN § Statute 6.756, subd. 2**

#### **Resolution No. 13-02-03**

**WHEREAS**, Minnesota Statutes § 6.756 states Special districts must have an annual audit under if total revenues exceed the annual audit threshold and if they are not subject to financial auditing and reporting requirements under any other law, and

**WHEREAS**, as a small tourism bureau with annual tax revenues approximately \$300,000, the annual audit requirement meant for larger county entities is overkill and not a wise use of taxpayer dollars, and

**WHEREAS**, lodging tax revenue is pulled through Lake of the Woods County, thus financial controls are already in place, and

**WHEREAS**, as a tourism bureau (Special District) the annual audit is excessive and vs the 5 year audit process costs taxpayers an extra \$16,800 every 5 years.

**Whereas**, mandate proposals will be listed on the State Auditor's website, along with the name of the local government submitting the proposal and

**Whereas**, Lake of the Woods County supports the concept of mandate reform and, urges the Minnesota Legislature to give serious consideration to all proposals made by Cities, Townships, Counties and Special District like Lake of the Woods Area Tourism Bureau.

**NOW, THEREFORE, BE IT RESOLVED**, Lake of the Woods County supports raising the threshold prescribed by the State Auditor in MN Statutes § 6.756, subd. 2 to \$500,000 and hereby adopts the following mandate proposals and directs the Lake of the Woods County Auditor to submit this listing to the State Auditor:

#### Mandate Relief Requested

#### Statutory

#### Comments

Increase the annual audit threshold for special districts to \$500,000

MN Statues § 6.756,  
Subd. 2

Lake of the Woods Area Tourism will spend approximately \$4,200 for the 2012 audit. The threshold prescribed by the State Auditor for Special Districts requires significant expense.

**- EQUAL OPPORTUNITY EMPLOYER -**

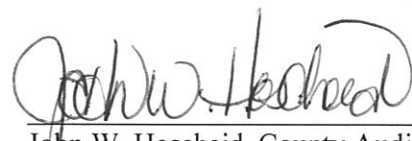
The resolution was seconded by Commissioner Arnesen and the same being put to a vote, was unanimously carried.

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I certify that this is a true and complete copy of the original thereof, which is on file and of record in the Office of the County Auditor, Lake of the Woods County, Minnesota.

DATED at Baudette, Minnesota this 26 day of February, 2013.

  
Thomas Hanson, Chairman of the Board

  
John W. Hoscheid, County Auditor

(SEAL)