

RESOLUTION NO. 09-02

**BROWN'S CREEK WATERSHED DISTRICT
BOARD OF MANAGERS**

**RESOLUTION ADOPTING
INTERNAL CONTROLS MANUAL**

Manager Leisa offered the following resolution and moved its adoption, seconded by Manager Paul Sak :

WHEREAS the District must prepare an annual audit of its finances, pursuant to Minnesota Statutes section 103D.355;

WHEREAS the District is required to prepare an annual financial statement, pursuant to Minnesota Statutes section 103D.351(a) and Minnesota Rules 8410.0150;

WHEREAS the District annually contracts with an independent auditor to prepare a audit statement of the District's financial activities in compliance with Minnesota law, and the District Board of Managers accepted the audit of its 2006 activities on July 9, 2007;

WHEREAS the 2006 audit recommended that the District adopt written controls specifying the design and operation of systems for internal accounting of financial matters such as expenditures, receipts and capital assets;

WHEREAS the District adopted Resolution 07-08, directing the Administrator, in consultation with the District auditor and accountant, to develop a written policy and procedures manual specifying the design and operation of internal financial controls for consideration and adoption by the Board of Managers, and the Administrator has developed such a manual.

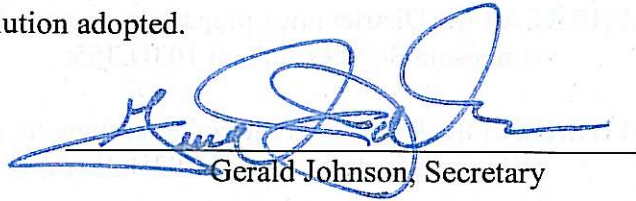
THEREFORE BE IT RESOLVED that the Board of Managers adopts the Brown's Creek Watershed District Internal Controls Manual – February 2009, and directs that the District's business be conducted in accord therewith.

The question was on the adoption of the resolution and there were _____ yeas and _____ nays as follows:

	<u>Yea</u>	<u>Nay</u>	<u>Abstain</u>	<u>Absent</u>
JOHNSON	✓ ✓ ✓ ✓ ✓			
LEISER				
PUNDSACK				
TAILLON				
VANZWOL				

Upon vote, the Chair declared the Resolution adopted.

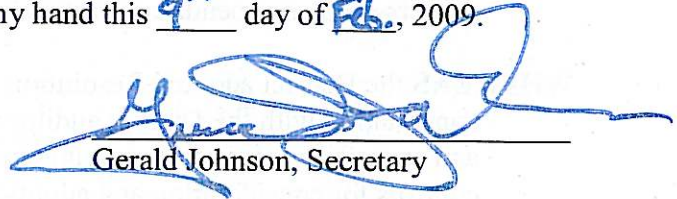
Dated: February 9, 2009.


Gerald Johnson, Secretary

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I, GERALD JOHNSON, Secretary of the Brown's Creek Watershed District, do hereby certify that I have compared the above resolution with the original thereof as the same appears of record and on file with the District and find the same to be a true and correct transcription thereof.

IN TESTIMONY WHEREOF, I set my hand this 9th day of Feb., 2009.


Gerald Johnson, Secretary