



LINCOLN COUNTY MONTANA

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STATE OF MONTANA LINCOLN COUNTY
RECORDED: 07/29/2026 11:13 KOI: RESOLUTION
CORRINA BROWN CLERK AND RECORDER
FEE: \$0.00 BY: Jessica Jensen, Clerk
FOR: LINCOLN COUNTY BOARD OF COMMISSIONERS 512 CALIFORNIA AVE,

RESOLUTION 2026-21

A Resolution of the Lincoln County Board of Commissioners Establishing a Standing Monthly Treasurer's Report and Cash Reconciliation Review

THE BOARD OF COUNTY COMMISSIONERS FOR LINCOLN COUNTY, MONTANA FINDS:

WHEREAS, the County Treasurer is charged by law with receiving all money belonging to the county, safely keeping that money, paying it out, and accounting for it as required by law, pursuant to § 7-6-2111, MCA; and

WHEREAS, the Department of Administration prescribes for all local governments the general methods and details of accounting and the uniform internal and interim reporting systems, pursuant to § 7-6-611, MCA, and §§ 2-7-503 and 2-7-504, MCA, and those prescribed standards include the regular reconciliation of the county's cash and investment balances to its general ledger; and

WHEREAS, the county is required to prepare an annual financial report and to obtain an independent audit filed with the Department of Administration, pursuant to § 7-6-611, MCA, and Title 2, chapter 7, part 5, MCA; and

WHEREAS, the independent audit of Lincoln County for the fiscal year ended June 30, 2025, prepared by NEXUS CPA Group, included a finding concerning cash reconciliation (Finding 2025-003) that the auditor classified as a material weakness in internal control over financial reporting; and

WHEREAS, the auditor recommended that the county complete accurate bank reconciliations each month and resolve reconciling differences promptly, that the Treasurer present the completed reconciliations to the Board of County Commissioners each month, and that the Board review and document its review of those reconciliations; and

WHEREAS, the Board of County Commissioners is responsible for oversight of the financial affairs of the county and finds that establishing a standing monthly Treasurer's report and reconciliation review will implement the auditor's recommendation, strengthen the county's internal controls over public funds, and promote the accurate and transparent accounting of those funds; and

WHEREAS, the Board of County Commissioners finds that all actions relating to the adoption of this Resolution were taken in an open meeting in compliance with applicable law, and that all deliberations of this Board and any committees that resulted in these actions were conducted in meetings open to the public.



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NOW, THEREFORE, BE IT RESOLVED:

1. **Monthly Treasurer's Report.** The County Treasurer shall prepare and present to the Board of County Commissioners, at the fourth regular meeting of each month, a written monthly Treasurer's report covering the immediately preceding calendar month. The reporting date is set after the close of the month so that the prior month's books may be closed before the report is prepared.
2. **Contents of the Report.** The monthly Treasurer's report shall include a full statement of the county's cash and investment accounts as of the close of the preceding month; a bank-to-book reconciliation for each account that identifies and supports all reconciling items and shows any unresolved difference; and any additional information the Board may from time-to-time request.
3. **Advance Distribution and Presentation.** The Treasurer shall provide the written report to the County Administrator and to the members of the Board as far in advance of the meeting as practicable so that it may be reviewed before the meeting. The Treasurer, or the Treasurer's designee, shall attend the meeting to present the report and respond to questions.
4. **Review and Documentation by the Board.** The Board shall review each monthly Treasurer's report and the accompanying reconciliations and shall document its review in the minutes of the meeting, including any action taken to accept the report. This documented review is intended to satisfy the recommendation of the county's independent auditor that the Board review and document its review of the reconciliations.
5. **Deferred Presentation.** If the monthly Treasurer's report cannot be presented at the fourth regular meeting of the month for any reason, it shall be presented at the earliest subsequent regular meeting of the Board, and in no event later than the third regular meeting of the following month. Deferral of a report under this section does not alter the schedule for any subsequent report, and the reason for the deferral shall be noted in the minutes.
6. **Implementation.** The first monthly Treasurer's report under this Resolution shall be presented at the regular meeting of the Board on August 26, 2026, and monthly thereafter as provided above. This Resolution establishes a standing and continuing requirement and remains in effect until amended or rescinded by the Board.

THE BOARD FURTHER RESOLVES:

- A. If a provision of this resolution conflicts with a prior resolution, the provisions of this resolution will control.
- B. The provisions of this resolution are severable. If any part is held invalid, the remainder remains in effect.
- C. Under Montana Code Annotated § 7-5-123, resolutions are immediately effective unless a delayed date is specified.
- D. This resolution must be entered into the minutes and signed by the presiding officer pursuant to § 7-5-121, MCA.



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END OF RESOLUTION

Approved as to Form:

A handwritten signature in blue ink, appearing to read "Marcia Boris", written over a horizontal line.

Marcia Boris, County Attorney

Date presented to the Board July 29, 2026

Approved ☒ Disapproved ☐ Amended ☐

Adopted this 29 day of July, 2026.

LINCOLN COUNTY BOARD OF COMMISSIONERS

A handwritten signature in black ink, appearing to read "Brent Teske", written over a horizontal line.

Brent Teske, Chair

ATTEST: CORRINA BROWN

Corrina Brown, Clerk of the Board