



MONTANA DEPARTMENT OF ADMINISTRATION

"the backbone of state government"

Director's Office

Steve Bullock, Governor • Sheila Hogan, Director

August 14, 2014

President of the Senate Jeff Essman
Speaker of the House Mark Blasdel
State Capitol
Helena, MT 59620

Subject: Report by Director of Department of Administration to the Legislature on
Local Government Compliance with Title 17, Chapter 2, Part 3, MCA, "State
and Local Charges for Services – Limit on Fund Balance."

Gentlemen:

Section 17-2-304(2), MCA, requires that the Director of the Department of Administration report to the Legislature at the time and in the manner required by 5-11-210, MCA, a list of each local government entity that had a balance in a local charge for services fund contrary to the limitation provided by 17-2-302(1), MCA, that failed to reduce the charge as provided in 17-2-303, MCA, or both, during the previous 12 months.

The Department has reviewed those local government entity audit reports submitted by independent auditors pursuant to Title 2, chapter 7, part 5, MCA. These reports did not disclose any audit findings that reported local government entities had a balance in a local charge for services fund contrary to the limitation provided by 17-2-302(1), MCA, or that any local government entity failed to reduce the charge as provided in 17-2-303, MCA. This review represents only those audit reports submitted as of August 14, 2014, and cover the fiscal year ended June 30, 2013, or local government entity biennial audit reports covering the fiscal years ended June 30, 2012 and 2013.

Sincerely,

Sheila Hogan
Director