



## **SPECIAL COUNCIL MEETING AGENDA**

**AFTON CITY COUNCIL CHAMBERS**

**3033 St. Croix Trail South**

**Thursday, September 13, 2018**

**At 5:00 p.m.**

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. APPROVAL OF AGENDA – September 13, 2018 Special Council Meeting**
- 4. CITY COUNCIL BUSINESS**
  - A. 2017 Audit Report**
- 5. ADJOURN**

**A quorum of the City Council or Other Commissions may be present to receive information at, but not limited to, any of the following meetings: Planning Commission; the Public Works Committee; Parks Committee; Design Review and Heritage Preservation Commission; Lower St. Croix Cable Commission; LSCWMO; MSCWMO; I-94 Corridor Coalition and the 5-City Mayor's Alliance.**

City of Afton  
3033 St. Croix Trl, P.O. Box 219  
Afton, MN 55001

## Meeting Date Sept. 13, 2018

### Council Memo

To: Mayor Bend and Members of the City Council  
From: Ron Moorse, City Administrator  
Date: September 6, 2018  
Re: 2017 Audit Report

---

Michael Pofahl, who was hired to conduct the City's 2017 audit, has completed the 2017 Audit Report. Hardcopies of the Audit Report have been placed in the Council members' City Hall mail boxes. An electronic copy of the report has been placed on the website under the City Financial Information tab - 2017 Financial Information. The Audit Report includes an adverse opinion regarding the financial statements not being in accordance with Generally Accepted Accounting Principles (GAAP) (see the second page of the Independent Auditor's Report letter that begins on page ii). Additional detail and examples regarding this opinion are provided in Note 1 of the Notes to Financial Statements on Page 15 of the report. The Auditor, Mike Pofahl, will attend the Special Council meeting to present the report and address questions regarding the report. The City Accountant, Tom Niedzwiecki, will also attend the meeting to address questions regarding the report and the financial statements.

#### Council Action Requested

**Motion regarding the adoption of the audited financial statements and financial information for the fiscal year ending December 31, 2017.**