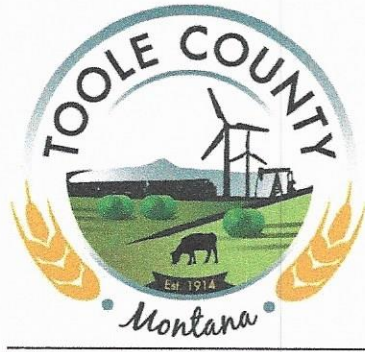


Terry Tomsheck - Commissioner Chair
Mary Ann Harwood - Commissioner
Terry Kimmet - Commissioner
Merle Raph - County Attorney
Dan B. Whitted - Coroner
Tyler Padilla - Sheriff



Debra Munson - Clerk of Court
Treva Nelson - Clerk & Recorder/
Election Administrator
Donna Whitt - Justice of the Peace
Boyd Jackson - Treasurer/Assessor/
Superintendent of Schools
Phyllis Robertson - Public Administrator

226 1ST Street South
Toole County Courthouse, Shelby, MT 59474
406-424-8300 www.toolecountymt.gov

COMMISSIONERS' - Minutes

October 16, 2025
10:00 A.M.

PRESENT: Terry Tomsheck, Mary Ann Harwood, Terry Kimmet

This meeting in accordance with Montana law is being video recorded.

Public comment is allowed on all agenda items at the direction of the Chairman and following Board rules.

PLEDGE OF ALLEGIANCE

Approval of August 28, 2025, Meeting Minutes: Correction to the agenda to be minutes of the September 18 2025 meeting. Terry Kimmet made the motion to approve the minutes with the correction. Mary Ann seconded it and motion carried.

1. Consider an amendment to the audit contract with Nexus CPA Group to amend the current contract on file for fiscal year 2025 from a non-federal to a federal audit. **Mary Ann made the motion to approve, seconded by Terry Kimmet and motion passed.**
2. Consider Resolution #14-2025, A resolution to revise Resolution #18-2005 which set a smoking policy for Toole County buildings and property, to conform with the implementation of SB 390. **Mary Ann made the motion to approve the Resolution, seconded by Terry Kimmet and motion passed.**

**DEPARTMENT OF ADMINISTRATION
STANDARD AUDIT CONTRACT AMENDMENT**

This contract amendment is made this 22nd day of September, 2025, by and among Nexus CPA Group, Certified Public Accountant (Contractor) and Toole County, Governmental Entity (Entity).

Audit Period and Payment: This contract amendment covers the following audit period(s):
July 1, 2024 to June 30, 2025

Reason for amendment: ___To amend the current contract on file for fiscal year 2025 from a non-federal to a federal audit

Amendments:

Paragraph 2.a. on page 1 of the standard audit contract is amended to read as follows:

\$ N/A for initial (or sole) audit covering N/A to N/A .
\$ 57,280 for subsequent audit covering 07/01/2024 to 06/30/2025
\$ N/A for subsequent audit covering N/A to N/A

Any provision of this contract that does not allow Entity to define its financial reporting framework as prescribed in 2-7-504(2), MCA and ARM 2.4.401(2), or Contractor to opine on Entity's financial statements in accordance with Entity's defined financial reporting framework, is amended to accomplish the same and identifies Entity's financial reporting framework as:

- ☒ Generally Accepted Accounting Principles.
- ☐ The Small Government Financial Reporting Framework, as defined at ARM 2.4.401.

Subject to State's approval of Entity's financial reporting framework, Entity shall include any supplementary information required by ARM 2.4.401.

Sections 1, 2, and 7 of Appendix A on pages A1 and A2 are amended to read as follows:

1. Audit Periods and Dates of Engagement
 - a. This audit will cover the fiscal year(s) ending N/A and
 - b. Date to commence audit work ending N/A .
 - c. Date to submit final audit report to the Entity N/A
2. Time and Price for Engagement
 - a. Estimated total hours is N/A .
 - b. Price for audit personnel is \$N/A .
Price for travel is \$N/A .
Price for report preparation is \$N/A .
Total price for the engagement is \$N/A.

7. The audit scope with regard to federal financial assistance received by the Entity for the above fiscal year(s) will be as indicated below:

- ☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards equal to or in excess of \$750,000 during the fiscal year(s), or such other dollar amount (\$Amount) that is effective for the fiscal year(s) being audited.
- ☐ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance and will not include audit coverage of any federal financial assistance in accordance with requirements of that federal regulation, because the Entity expended a total amount of federal awards of less than \$750,000 during the fiscal year(s), or such other dollar amount (\$) that is effective for the fiscal year(s) being audited.

Sections 1, 2, and 7 of Appendix B on pages B1 and B2 are amended to read as follows:

1. Audit Periods and Dates of Engagement
 - a. This audit will cover the fiscal year(s) ending June 30, 2025 and
 - b. Date to commence audit work ending October 1, 2025
 - c. Date to submit final audit report to the Entity March 31, 2026
2. Time and Price for Engagement
 - a. Estimated total hours is 250
 - b. Price for audit personnel is \$57,280
Price for travel is \$N/A
Price for report preparation is \$N/A
Total price for the engagement is \$ 57,280

7. The audit scope with regard to federal financial assistance received by the Entity for the above fiscal year(s) will be as indicated below:

- ☒ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards equal to or in excess of \$750,000 during the fiscal year(s), or such other dollar amount (\$Amount) that is effective for the fiscal year(s) being audited.
- ☐ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance and will not include audit coverage of any federal financial assistance in accordance with requirements of that federal regulation, because the Entity expended a total amount of federal awards of less than \$750,000 during the fiscal year(s), or such other dollar amount (\$Amount) that is effective for the fiscal year(s) being audited.

Sections 1, 2, and 7 of Appendix C on pages C1 and C2 are amended to read as follows:

1. Audit Periods and Dates of Engagement
 - a. This audit will cover the fiscal year(s) ending N/A and
 - b. Date to commence audit work ending N/A
 - c. Date to submit final audit report to the Entity N/A

2. Time and Price for Engagement

- a. Estimated total hours is N/A .
- b. Price for audit personnel is \$ N/A
Price for travel is \$N/A .
Price for report preparation is \$N/A .
Total price for the engagement is \$ N/A .

7. The audit scope with regard to federal financial assistance received by the Entity for the above fiscal year(s) will be as indicated below:

- ☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards equal to or in excess of \$750,000 during the fiscal year(s), or such other dollar amount (\$Amount) that is effective for the fiscal year(s) being audited.
- ☐ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance and will not include audit coverage of any federal financial assistance in accordance with requirements of that federal regulation, because the Entity expended a total amount of federal awards of less than \$750,000 during the fiscal year(s), or such other dollar amount (\$Amount) that is effective for the fiscal year(s) being audited.

IN WITNESS WHEREOF:

Certified Public Accountant

Nexus CPA Group
Firm Name

By: _____
Authorized Representative

Date:

Governmental Entity

Toole County
Entity Name

By: Terry J. Tomalich
Authorized Representative

Date:

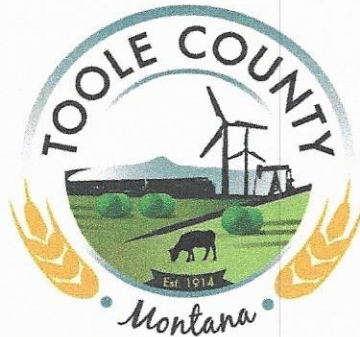
10/16/25

**Montana Department of Administration,
Local Government Services Bureau**

By: _____
Authorized Representative

Date:

Terry Tomscheck - Commissioner Chair
Mary Ann Harwood - Commissioner
Terry Kimmet - Commissioner
Merle Raph - County Attorney
Dan B. Whitted - Coroner
Tyler Padilla - Sheriff



Debra Munson - Clerk of Court
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RESOLUTION #14-2025

A RESOLUTION TO REVISE RESOLUTION #18-2005 WHICH SET A SMOKING POLICY FOR TOOLE COUNTY BUILDINGS AND PROPERTY, TO CONFORM WITH THE IMPLEMENTATION OF SB 390.

WHEREAS: The 2025 Montana Legislature passed Senate Bill 390, which expanded the Clean Indoor Air Act to include e-cigarettes, vape pens, dab rigs, and marijuana products under the definition of smoking; and

WHEREAS: MCA 50-40-102, THRU, 115 defines the intent, purpose, definitions, Enforcement, penalties, and prohibitions of the law; and

WHEREAS: Toole County Resolution #18-2005 established smoke-free requirements for all county buildings, vehicles, and areas within 15 feet of public entrances; and

WHEREAS: Public health evidence continues to demonstrate the risks of secondhand smoke and aerosol exposure, including increased risk for respiratory and cardiovascular illness; and

WHEREAS: The Toole County Commissioners are committed to protecting the health and safety of employees, visitors, and the public while reducing liability through compliance with state law; and

WHEREAS: Enforcement in MCA 50-40-108 states that this will be supervised and enforced by the department (Department of Public Health and Human Services) and department's designees, local boards of health, and the boards' designees under the direction of the department; and

WHEREAS: The penalties are listed in MCA 50-40-115 for not complying with the law.

NOW THEREFORE BE IT RESOLVED: That the following **Smoking Policy** be revised and enacted for Toole County:

All Toole County buildings, leased facilities and vehicles including trucks and heavy equipment, shall remain smoke-free.

Smoking, Vaping, or use of any electronic smoking device or marijuana product shall not be permitted within 25 feet of any doorway, window, or ventilation system of county-owned or leased facilities.

"Smoking" shall include, but is not limited to, the lighting, smoking, inhaling, exhaling, or carrying of any cigar, cigarette, pipe, marijuana product, or other smokable substance as well as the use of an electronic smoking device (including e-cigarettes, vape pens, and dab rigs).

NOW THEREFORE BE IT FURTHER RESOLVED: That all public doorways to all county buildings and leased facilities will have an easily read and understood sign that defines the facility as smoke free.

Adopted by the BOARD OF TOOLE COUNTY COMMISSIONERS dated this 16th day of October 2025.



Terry Tomscheck, CHAIR

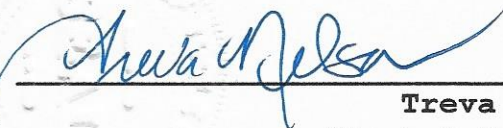


Mary Ann Harwood, COMMISSIONER



Terry Kimmet, COMMISSIONER

ATTEST:



Treva Nelson
Clerk & Recorder