

Opinions

Office of the Vermont Secretary of State



Vol. 9, #8

September 2007

A Message from the Secretary



Last month I had the great pleasure of going to Quebec City to a regional meeting of the Council of State Governments to describe Vermont's successful efforts to bring civics education back into our classrooms.

Vermont's civic education program, Vermont Votes for Kids, is a finalist for a Government Innovation award which is given out annually by the Council of State Governments to recognize cutting-edge programs developed by states to address public policy concerns.

Vermont Votes for Kids was undertaken in response to a 1998 study by the National Association of Secretaries of State investigating the reasons why fewer than 20 percent of young people (18 to 24 years) voted (this number has since increased). The study concluded, in part, that there needs to be more effective education to provide youth with the information and skills they need to become motivated, enlightened, and active citizens. The studies recommended that schools institute civics programs that connect students to the political process and provide them the knowledge and experience to become active participants in our democracy.

With the help of educators and local officials, the Secretary of State's office developed the Vermont Votes for Kids program. The program includes a comprehensive website with age-appropriate curriculum materials on the political process, a statewide mock election, an activity book on electing the president, a board game titled "On the Road to Congress," an animated "How to Vote" instructional DVD to go with high school voter registration efforts and a five-week newspaper-in-education series called "Democracy in Action." Over the years tens of thousands of Vermont school children and hundreds of Vermont schools have participated in some aspect of the Vermont Votes for Kids program.

It would be great to receive national recognition for Vermont Votes for Kids, but we don't need an award to tell us that it is important to bring programs into our schools to help our kids gain the knowledge and develop the skills and values that will make them active in our democracy. When students learn about the political process and participate in real-life voting experiences, they gain the skills and confidence to be active citizens as adults. Indeed, local officials, educators and school administrators have been working closely with our office to deliver quality civics programs for the past eight years. As the new school year begins we look forward to continuing these important partnerships.

Deborah L. Markowitz, Secretary of State

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A Thumbnail History of Public Archives

From the Hittite kings to the Ptolemy rulers of Egypt, the emperors of Rome and China, and the reign of Charlemagne, the control of recorded knowledge was viewed as one of the pillars of a government's legitimacy. This remained true even into 19th century Vermont where Governor Erastus Fairbanks rallied support for the Civil War by telling a special legislative session that the national archives were threatened by rebel forces.

These were heady times for knowledge professionals whether referred to as royal scribes, librarians or archivists. Of course there were trade-offs. If control of recorded knowledge legitimized a regime, the succeeding regime often wanted nothing to do with the records it inherited. When Emperor Shi Huangdi consolidated his power over the Chinese empire in 213 B.C. he ordered the destruction of the previous regime's Heavenly Archives, which contained early Confucian and Taoist texts. He then replaced it with a repository more directly related to his government. The Mongols burned the great Arab repositories, while Charles V destroyed the libraries of the Spanish Moors. In the 16th century Spanish conquistadors destroyed the writings of the Aztecs and Central American cultures.



These successive losses of recorded information were devastating, particularly since vast record collections were consolidated within a few repositories. In some cultures the keepers of the records fared no better than their holdings. There is, for example, an ongoing debate whether the royal scribes of conquered Mayan city states had their fingers broken and their fingernails pulled out before being sacrificed; had the pads of their fingers cut off; or were simply sold into slavery. While I celebrate the central role archivists once held in government, the possibility of being maimed, killed or sold into slavery probably would have influenced my career decisions.

Over time, however, perceptions of the legitimizing force of government archives declined. At some point (and one can imagine a Mayan archivist playing a role here) archives

became perceived as dark and dusty preserves for historians, overseen by nonthreatening, mole-like archivists.

Archival theory as it developed through the early 20th century underscored a non-interventionist role where archivists simply described what records they received. Indeed, under the concept known as the life cycle of management of records, the archivist's role did not kick in until records no longer had an active administrative role. In the first part of the life cycle the record creator controlled how the records were managed. Once the records' administrative role diminished, record managers assigned a value to groups of records directing how long the records had to be kept.

Archivists only came into play when records were eligible for disposal. They would determine which records were archival and then create finding aids, perform conservation work, and provide access and reference services, usually to a small group of academic historians. In performing their duties archivists often worked at the item level, developing detailed knowledge of their records.

That comfortable, non-activist view of archives and archivists was never as pure as some practitioners would have us believe. Decisions about which records were archival, how they were described, or how they were made known all influenced what we knew about, and how we used, records.

As the volume of public records increased, the flaws in the life cycle approach became more evident. In Vermont, under the life cycle approach, agencies turned to the Public Records Division only when inactive records became a storage space problem. Then the Public Records Advisory Board (PRAB) would review agency requests for disposal of records on a case by case basis. Consequently similar records from different agencies or even different departments within an agency might be assigned different values and retention periods. Similar records might also be described differently, while long neglected records, whose creators were no longer around, might be lumped together under such non-descriptive descriptions as "miscellaneous" or "historical." Archivists,

confronting voluminous, often inadequately described record series, could not keep up with item level processing.

These problems were exacerbated with the advent of information technologies that made the presentation of records and information dependent on rapidly changing formats and media. Failure to manage records from point of creation often meant the records were lost, left behind on obsolete technologies or irretrievable because of idiosyncratic file naming conventions.

Responses to these problems include the concept of the record continuum, functional analysis, and controlled vocabularies. A record continuum approach differs from life cycle management by having archivists and records professionals work with agencies from the beginning so that decisions about record values are incorporated into the design of recordkeeping systems. Functional analysis focuses on what we do rather than who does it. This provides stability for managing records in an environment where agencies are constantly renamed or restructured. Finally, controlled vocabularies provide a way to consistently describe functions, activities and record types across bureaucratic boundaries. For more information on functional analysis and controlled vocabularies visit our website at: <http://vermont-archives.org/records/vclas/thesaurus.htm>

These approaches allow us to develop general schedules governing activities and records common to all agencies. A general schedule provides agencies with a common framework for determining how long records must be kept.

Managing records from point of creation reduces the amount of processing since archival records have already

been appraised and organized prior to arrival at the archives. To further address processing workloads, the focus is now on initially providing brief descriptive and contextual information on record series rather than more detailed descriptions requiring the physical handling every individual record. This alerts potential users to what archival series exist without having to wait for processing backlogs to be addressed. There is also the possibility that future users can help flesh out these brief series descriptions by sharing what they discover during their research.

Some of this work can now be seen on the Archives website. For example we now provide an online, and ongoing, database to archival record series (<http://vermont-archives.org/research/database/series.asp>), while we also have a section on managing records (<http://vermont-archives.org/records/>).

The Archives is also part of a volunteer collaborative effort with the Department of Information and Innovation and with the Public Records Division within the Department of Buildings and General Services to provide consistent professional advice to agencies on records issues. We hope to soon have a monthly newsletter for reporting on the work of that collaboration.

These are exciting times within the archival profession. As information and records are better managed it becomes easier to weave the knowledge they represent into government decision making. We are excited, while trying to keep our sacrifices metaphoric and our fingers intact.

Tip of the Month



This month's tip is from Clyde Jenne.

When sending out the purge letters, enclose a stamped self-addressed envelope. I seem to get a better response than when I used postcards. If letters are "returned to sender," I open them and retrieve the stamped envelope to use for other mailings.

If you have a tip you would like to share, please email it to Clyde Jenne, VMCTA President, at hartlandvtclerk@vermontel.net.

Opinions of Opinions



1. Prebate information is not necessarily public information. The tax department has taken the position that prebate information is public record. We believe a town could reasonably take the position that the prebate information is not public since, by a simple calculation, this information can be used to determine an individual's income level. Of course, unless and until there is a court case, we will not know with certainty!

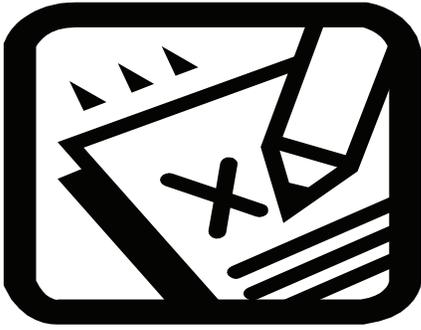
Our legal analysis is as follows: 1 V.S.A. section 317 makes public all records created during the course of agency business with certain exceptions. Subsections (6) and (7) could apply to this record. Subsection (6) makes confidential "a tax return and related documents, correspondence and certain types of substantiating forms which include the same type of information as in the tax return itself filed with or maintained by the Vermont department of taxes or submitted by a person to any public agency in connection with agency business" and subsection (7) makes confidential "personal documents relating to an individual,[including] . . . information in any files relating to personal finances." The fact that the legislature may have discussed specifically exempting this document, and failed to do so, will not negate the fact that there may be existing exemptions that apply to this information.

Finally, it is important to note that while the prebate information may be protected under section 317, the property tax obligation of individual taxpayers and the grand list is public. Towns that take the position that the prebate information is exempt from disclosure should still make the tax bills publicly available by blacking out the prebate amount and final payment calculation.

- 2. Municipality should adopt building use policy.** It is a best practice for each legislative body, selectboard, school board, or other public body that owns buildings, to adopt a policy outlining its requirements for use by other groups. It is constitutionally permissible for a board to prohibit any and all use by outside groups. However, it is not good policy, and may cause discrimination claims, to allow use of the buildings by certain categories or types of groups and not other groups, unless there is a real difference in the type of use being requested. For example, it is reasonable and acceptable to limit use of certain rooms or spaces to groups of less than 30, or to meetings ending not later than 9 p.m, or to prohibit the use of alcohol in town buildings. However, it may be discriminatory to allow the boy scouts to meet in a room, but to turn down a political caucus or a religious organization.
- 3. Village tax rate generally set using the town grand list.** Most villages in Vermont set the tax rate for the village using the grand list assessments prepared by the town listers. If a resident grieves his taxes, and the listers or BCA make an adjustment lowering the property assessment, the grand list will be adjusted and the village must also lower the assessed amount.
- 4. Inspection committee must view interior and exterior of property under appeal.** An inspection committee must inspect both the interior and exterior of a property in order to report back to the full board of civil authority on a property tax appeal. All three members of the inspection committee must inspect the property but it is not mandatory that they inspect it at the same time, although that is the best practice. If the inspection committee does not see some part of the property that the appellant wanted it to see, it can return to the property a second time within the 30 days. The inspection committee then gives its report to the full board within 30 days from the hearing. The board of civil authority must hear and consider the report, but it also considers all of the evidence presented at the hearing, so that the final decision may differ from the inspection committee report.
- 5. Taxpayer's appeal is withdrawn if he or she denies access to property for inspection.** Vermont law is clear that if, after notice, an appellant refuses to allow the inspection committee to inspect whatever parts of the property (both outside and inside) it wants to inspect, the appeal shall be deemed withdrawn. 32 V.S.A. §4404. The fact that the appeal is deemed withdrawn means that the appellant does not have the ability to appeal to the court or to the state appraiser.

6. **BCA must hold tax appeal hearing even if taxpayer fails to appear.** If a person bringing a tax appeal to the BCA chooses not to attend the hearing, the BCA must still hold the hearing, consider the appellant's written submission, inspect the property and render a decision. However, if the appellant refuses to allow an inspection of the property (both interior and exterior of any structure), then the appeal will be considered withdrawn. 32 V.S.A. §4404(c)
7. **Town should complete voter checklist purge by September 15th.** In September of each odd-numbered year, the town clerk must send a letter to the Secretary of State to confirm that the BCA has completed purging the checklist. A memorandum explaining the process and including sample forms was sent to each town clerk by the elections division this summer. Please review the memorandum with your BCA and then review your checklist to remove names or to send purge letters to voters who have moved from your town. 17 V.S.A. § 2150.
8. **Towns should be continuously maintaining their checklist.** Despite the fact that there is a specific law that provides that towns must purge their checklists every other year, the statute is clear that this will not substitute for routine maintenance of the checklist. This means that every time a clerk gets notice that a voter has moved, or has died, the checklist should be updated. 17 V.S.A. § 2150.
9. **Independent justice of the peace vacancy is filled by governor without party recommendations.** Vermont law does not tell us who can make recommendations to fill a justice of the peace vacancy created by the death or resignation of an independent justice. 17 V.S.A. §2623 was not amended when section § 2402 was changed to allow citizens to run for the office of justice of the peace as independents. Section 2623 provides that the town committee of the political party of the justice who created the vacancy may make recommendations to the governor, and then the governor may appoint a qualified person, whether or not the appointee is recommended by the party committee. The law does not suggest a procedure for recommendation for filling the vacancy of an independent justice, although the vacancy will be filled by appointment by the governor.
10. **Accounts kept by the town treasurer shall be available for public inspection.** Vermont law is designed to make the work of the treasurer easily available for public inspection. 24 V.S.A. § 1571(a) provides "The town treasurer shall keep an account of monies, bonds, notes and evidences of debt paid or delivered to him, and of monies paid out by him for the town and the town school district, which accounts shall at all times be open to the inspection of persons interested." If a citizen has questions regarding town expenditures, he can visit the treasurer's office and review the accounts kept by the treasurer. The public records law in Title 1, Chapter 5 establishes the public's right to obtain a copy of the records.
11. **There is no recall of elected public officials in Vermont.** If you are unhappy about an official's action(s), as a first step, you can express your concerns or displeasure to the public official and make your arguments for a different course of action. You could see if other citizens are willing to join with you in a letter or petition to the public official discussing your concerns. If it is a board member or board whose actions concern you, you could ask to be placed on the meeting agenda to discuss your concerns. However, if it is policy or discretionary matters on which you disagree, there is no statutory means to force the official to change a policy or discretionary decision. On the other hand, if there is a public official who has failed to carry out his statutorily mandated ministerial duties, you may want to discuss your concerns with the state's attorney. There is a provision in 13 V.S.A. §3006, which allows the prosecutor to file a complaint for willful neglect of duty by a public official. This last approach should be reserved for serious, willful neglect that will cause harm to either the municipality or some of its citizens.
12. **Incompatible office law applies to villages.** The law on incompatible offices for towns found in 17 V.S.A. §2647 applies to town and village offices. 1 V.S.A. §139 provides that the laws that apply to towns in Vermont also apply to all municipal corporations including villages. Accordingly, just as a selectperson cannot be the tax collector, a trustee cannot be the village tax collector.





13. Village BCA differs from town BCA. The board of civil authority of a village consists of the justices of the peace of the town who reside in the village, the trustees of the village, and the village clerk. Other justices of the peace who reside in the town but not in the village cannot be involved in administering village elections. 17 V.S.A. §2103(5).

14. Village checklist comes from town checklist. A village clerk shall automatically include all voters living within the village who are on the town checklist. 17 V.S.A. §2126. There is no need for the voter to apply separately to the village clerk.

15. Legislative body may generally spend reserve fund without additional vote. If a town has established a reserve fund for a special purpose, such as a reserve fund for highway equipment, the statute provides that the reserve fund is to be under the control and direction of the legislative body (selectboard or school board). 24 V.S.A. §2804 Once a reserve fund is established and funded by town vote, the board may expend the funds for such purposes for which the fund was established without another town vote. If the legislative body wants to spend those reserve funds for any other purpose, then the spending must be authorized by a majority of voters at an annual or special meeting.

16. If one voter is elected both as a selectboard member and a justice of the peace, that person is only entitled to one vote on the board of civil authority. The number of board members on the full board is also reduced by one for purposes of calculating a quorum. For example, if a town normally has a BCA made up of five selectboard members, 15 justices and a town clerk, the board would be 21 members and a quorum for other than election purposes would be 11. If, however, in the same town, two selectboard members were also elected justices of the peace, the board would be 19 members and a quorum for other than election purposes would be 10. A person cannot cast two votes by virtue of being elected to two different offices. **NOTE: For tax appeals, at least three members must be present and then a majority vote of the board members present.**

17. When ballots are printed for any election, including a union school district, the ballots must be delivered directly from the printer to the town clerk or school district clerk. The security of ballots is important before an election as well as after an election. Ballots must be delivered directly to the town clerks so that absentee ballots can only be obtained from the town clerks of the member towns for union school district Australian ballot elections.

18. Registered voters in Vermont shall not lose residency for voting purposes solely by living outside of the United States. Until the voter returns to reside in the United States, the voter can remain on the checklist and vote by absentee ballot in the town in which the voter last resided before moving overseas. Do not send challenge letters to these voters unless you believe that the voter has moved back to another jurisdiction in the United States. 17 V.S.A. § 2122.

19. Clerk must record copy. The general rule is that a clerk must simply record a document when it is presented for recording. If the document presented is a copy and not an original this presents some problems since once copied into the town records a person searching the records will have no way of knowing that what he or she is looking at is not an original document. Therefore, when given a copy for recording, the clerk should clearly indicate in the margin that the recording is of a copy. This will hopefully prevent someone from being misled later on. It is up to the attorneys to decide whether a recorded copy of a document has any legal force or effect!

20. Adverse possession rule is 15 years. Vermont law provides that a person who possesses another's property (or who uses a right of way over someone else's property) obtains title to that property (or a legal right of way over that property) if their possession was "open, notorious, hostile and continuous for the full statutory period of fifteen years." 12 V.S.A. § 501. *Lawrence v. Pelletier*, 154 Vt. 29 (1990). If the landowner has permitted the person to use the property no adverse possession claim can be made unless there is an express or implied revocation of that permission. Note that it takes a court action to transfer title by operation of this law. Only when the town clerk is given such an order for recording can the grand list be changed to reflect the new ownership.

21. Public land cannot be acquired through adverse possession. Vermont generally follows the common-law rule that a claim of title or right by adverse possession does not lie against public lands. *Society for the Propagation of the Gospel in Foreign Parts v. Town of Sharon*, 28 Vt. 603, 612 (1856). The principal behind this rule is that it would hurt the public to allow adverse possession of lands dedicated to public use.



22. Municipalities can acquire land through adverse possession. Although a municipality cannot lose the right to property through adverse possession, the courts generally recognized that public entities, including municipalities, may acquire land by adverse possession. *In re: .88 Acres*, 165 Vt. 17 (1996).

23. Board must give notice before selling town property. If the legislative body of a town or village wants to sell municipal real estate, the legislative body must give notice of the terms of the proposed sale by posting a notice in at least three public places within the municipality and publishing notice in a newspaper of general circulation within the municipality at least 30 days prior to the date of the proposed conveyance. If the voters wish to vote on the proposed sale they have 30 days from the date of posting to bring in a petition signed by five percent of the voters to require the board to call a special election to decide the issue. 24 V.S.A. § 1061.

Opinions Erratta

In the July/August 2007 Opinions, we stated the following:

10. Minors may not be hired to operate lawn mower (unless it is non-motorized). Towns must follow Vermont and Federal child labor laws which provide that no person who is under 18 years old may work in any occupation declared hazardous by the Secretary of the US Department of Labor or the Commissioner of Labor & Industry. These include, in part, driving a motor vehicle and being an outside helper on a motor vehicle, using power-driven hoisting apparatus, power-driven circular saws, band saws, and guillotine shears, roofing operations, or excavation operations. Indeed, the department of labor website emphasizes that minors can not operate power mowers or cutters! There are additional limitations on the kinds of jobs a child who is 14 or under may work. For a complete list visit www.state.vt.us/labind.

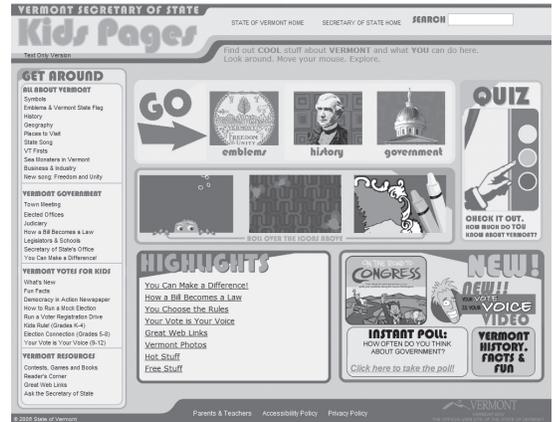
This is the corrected language:

10. Minors under 16 may not be hired to operate lawn mower (unless it is non-motorized). Towns must follow Vermont and Federal child labor laws which provide that no person who is under 18 years old may work in any occupation declared hazardous by the Secretary of the US Department of Labor or the Commissioner of Labor & Industry. These include, in part, driving a motor vehicle and being an outside helper on a motor vehicle, using power-driven hoisting apparatus, power-driven circular saws, band saws, and guillotine shears, roofing operations, or excavation operations. Indeed, the department of labor website emphasizes that minors under 16 can not operate power mowers or cutters! There are additional limitations on the kinds of jobs a child who is 14 or under may work. For a complete list visit www.state.vt.us/labind or <http://www.dol.gov/elaws/esa/flsa/docs/haznonag.asp>

In our monthly Opinions, we provide what we believe the law requires based upon our legal judgment, years of observing Vermont's local government practices, and Vermont Court decisions. This information is intended as a reference guide only and should not replace the advice of legal counsel.

Vermont Secretary of State's Programs and Services to Promote Civics Education

✓ **Kids' Page** - The Secretary of State's office "Kids' Page" features colorful artwork, easy to access information and interactive games on Vermont's history, government and geography. The Kids' Page is designed to be used by students and educators to help make learning about Vermont fun. Visit the "Readers Corner" which promotes books about Vermont and by Vermont authors. Your students can submit their own book reviews and older students are invited to interview Vermont authors. The Kids' Page can be accessed at www.sec.state.vt.us.



Grades K-4



Grades 5-8



Grades 9-12

✓ **Curriculum Offerings** - We have a full range of popular booklets to help teach students about Vermont history, how a bill becomes a law, and how Vermont's Town Meeting Day works. The curriculum meets Vermont's educational standards. Plus, we have a great board game, *On the Road to Congress*, which illustrates the path a congressional campaign must follow. It takes students from the earliest planning and paperwork stages into the final suspenseful moments when the vote is counted.

✓ **Vermont Secretary of State's Poster and Essay Contest** - This contest is open to students at all grade levels. Younger students submit posters on official Vermont symbols or on Vermont history. Older students write essays on the Vermont Constitution and on the importance of voting to democracy. First place winners and their school classes are treated to a rare viewing of the VT Constitution at the State Archives in Montpelier.

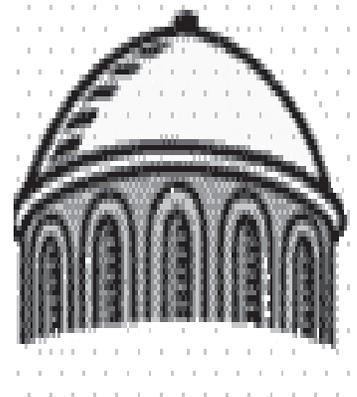


√ **School Visits** - Secretary of State Markowitz and her staff are happy to visit high school and middle school classes around the state. During these visits she discusses the impact of government on our lives and the importance of participating as voters and as active members of our communities. While Secretary Markowitz is there, she can also register 18-year-old students to vote. If you know a class that would be interested in such a visit please have the teacher or principal call Missy Shea at 802-828-1296 to get on her schedule.



√ **State House Tours** - Our office works with folks at the State House to provide fun experiences at the capitol that will really help students understand the important work that goes on in that beautiful, historic building.

- **Legislative Role Play** - Designed to be an interesting way for older students to learn about how a bill becomes a law by taking part as the various players in the process. This tour helps students better understand the complexity of law-making and highlights ways they might get involved.
- **Under The Golden Dome** - Our latest idea, soon to be unveiled! This is a brand new booklet intended to keep elementary students engaged during their tour by giving them an opportunity to interact with the information as it is being presented. Plus, the booklet offers lots of follow-up activities that can be taken back to the classroom! We hope to have the books printed and the tours available later this fall.



For more information about the Secretary of State's Office's Civics Programs
Visit www.sec.state.vt.us or contact Missy Shea at 802-828-1296
or email mshea@sec.state.vt.us

Municipal Calendar

September 2007

- 3 Labor Day. 1:371
- 10 First day for members of political party to meet in caucus in their respective towns. 17: 2302
- 15 By September 15 of each odd-numbered year the board of civil authority shall review the most recent checklist name by name and consider, for each person whose name appears on the checklist, whether that person is still qualified to vote. 17: 2150(c)
- 15 Last day for town clerk to remit to the state treasurer an accounting of dog and wolf-hybrid licenses sold and remit the license fee surcharge for an animal and rabies control program. 20: 3581(f)
- 17 **(This could change depending on what the date of the caucus is set for)** Last day for the chairman of a state committee of a political party to mail a notice of the date and purpose of the caucuses to each town clerk and to each town chairman of the party. 17: 2302
- 20 Town clerks must send a letter certifying compliance with 17: 2150 to the secretary of state. 17: 2150
- 30 Last day for members of a political party to meet in caucus in their respective towns. 17: 2302
- 30 Within 72 hours of hours after the caucus, the chairman and secretary of the town committee shall mail to the secretary of state, the chairmen of the state and county committees, and the town clerk a copy of the notice calling the meeting and a certified list of the names and mailing addresses of the officers and members of the town committee and delegates to the county committee. 17: 2307

October 2007

- 8 Columbus Day. 1:371
- 25 State Withholding Tax Return is due (*actual date by which return must be postmarked is shown on the printed form*) if reporting less than \$2,500 per quarter. More than \$2,500 requires monthly report; more than \$9,000 requires semi-weekly report. 32:5842
- 31 Last day to file Form 941 (*Quarterly Withholding Return*) with the IRS.

The Municipal Calendar is provided by the Vermont League of Cities and Towns/Chittenden Bank and the Secretary of State's Office.



Quote of the Month

Our fear of death is like our fear that summer will be short, but when we have had our swing of pleasure, our fill of fruit, and our swelter of heat, we say we have had our day.

- John Donne, 1620

Upcoming Events

Vermont Municipal Clerks' and Treasurers' Association Annual Meeting September 17 & 18, 2007

Holiday Inn Express in South Burlington.

The meeting begins at 8:00 am with registration & continental breakfast. The agenda for Day 1 includes goal setting, legislative updates and development of legislative policy. The luncheon and annual meeting, including the awards ceremony, begins at noon.

Day 2 includes an educational session with Professor Frank Bryan.

For more information contact:

Clyde Jenne, Hartland Town Clerk
802-436-2444
hartlandvtclerk@vermontel.net

Vermont State Auditor's Conference Tuesday, September 18, 2007, 8:15 am - 4:45 pm

Capitol Plaza Hotel and Conference Center in Montpelier.

The one-day session will include presentations and panel discussions on Ethics, Internal Controls, Cyber Security, Cash Management, Fraud Risk Assessment, Expert Witness Preparation and SAS-112.

Participants will be eligible to receive 8 CPE credits.

For more information or to register for this conference, please contact:

Dale Schaft
Office of the State Auditor
802-828-2281 or dale.schaft@state.vt.us
<http://auditor.vermont.gov/index.php>

Vermont League of Cities and Towns - 2007 Town Fair Thursday, October 11

Robert E. Miller Expo Center, Champlain Valley Fairgrounds, Essex Junction, Vermont.

Exhibitor and attendee information is available at <http://www.vlct.org/eventscalendar/townfair/>

For more information about the 2007 Town Fair, please contact:

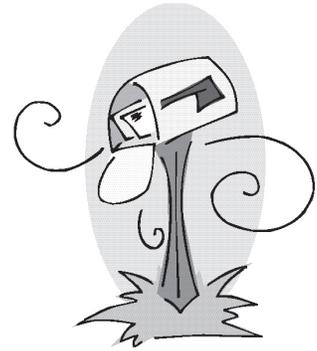
Jessica Hill
VLCT Administrative Services Manager
jhill@vlct.org or 802-229-9111
www.vlct.org

Mailing List Updates!

Help us keep our mailing list up to date!

Let us know if:

- your address needs to be updated,
- your name is misspelled, or
- you'd rather receive *Opinions* a week early via email.



Send us a note via fax: 802-828-2496,
email: gcolbert@sec.state.vt.us,
or post: 26 Terrace St., Montpelier, VT 05609-1101.

Be sure to include the information from your current *Opinions* mailing label as well as any changes that you would like to have made.

Thank you for helping us keep Opinions running efficiently!

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Office of the Vermont Secretary of State
September 2007

Opinions

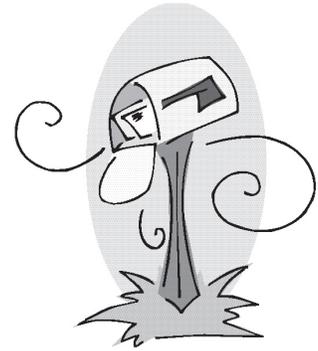
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Mailing List Updates!

Help us keep our mailing list up to date!

Let us know if:

- your address needs to be updated,
- your name is misspelled, or
- you'd rather receive *Opinions* a week early via email.



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