



CASS COUNTY BOARD OF COMMISSIONERS

COMMITTEE OF THE WHOLE

August 17, 2023

5:00 PM

1. **CALL TO ORDER** – *Vice-Chair Laylin*
 2. **INVOCATION** – *Commissioner Howie*
 3. **PLEDGE OF ALLEGIANCE** – *Chair Jones*
 4. **ROLL CALL** - *Clerk/Register Monica McMichael*
 5. **PUBLIC COMMENT** (limit 3 minutes/person)
 6. **ADDITIONS/DELETIONS TO AGENDA**
 7. **APPROVAL OF THE AGENDA** – *Commissioner Locke*
 8. **APPROVAL OF JULY 20, 2023 COMMITTEE OF THE WHOLE MEETING MINUTES** – *Commissioner Barrera*
 9. **PRESENTATIONS** (Limit to 10 minutes)
 - A. Annual Report to the BOC of Foreclosure Funds from Foreclosure Year 2021, *Treasurer Anderson*
 - B. Medical Assisted Treatment Program
 10. **COMMITTEE REPORTS**
 11. **DISTRICT REPORTS**
 - District 1** - Commissioner Laylin
 - District 2** - Commissioner Lawrence
 - District 3** - Commissioner Locke
 - District 4** - Commissioner Jones
 - District 5** - Commissioner Howie
 - District 6** - Commissioner Barrera
 - District 7** - Commissioner Marchetti
 - District 8** – Commissioner Lee
 12. **ADMINISTRATOR'S REPORT**
 13. **FINANCE REPORT**
 14. **VETERAN'S REPORT**
 15. **COUNTY PARTNERS** (Limit to 5 minutes)
 16. **ELECTED OFFICIALS**
 17. **UNFINISHED BUSINESS**
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CASS COUNTY BOARD OF COMMISSIONERS

18. NEW BUSINESS

A. Appointments

- i. Appointment of Samuel Barrera to the Planning Commission to a term expiring 07/31/2026
- ii. Appointment of Tyler Augst to the Planning Commission to a term expiring 07/31/2026
- iii. Reappointment of Dan Stutsman to the Planning Commission to a term expiring 07/31/2026
- iv. Appointment of Christy Olson to the Historical Commission to an unexpired term ending 07/01/2025
- v. Appointment of Mike Danielson to the Solid Waste Planning Committee to as Solid Waste Industry Representative to a term expiring 06/01/25.

B. MDARD Rural Readiness Grant – Housing Study

C. Audit Services RFP

D. National Preparedness Month

E. Market Van Buren Economic Development Agreement

F. Rescission of R-229-22

G. FY 24 Budget and General Appropriations Act Resolution

H. SWMBH Intergovernmental Contract

I. FY 23 Budget Amendments

19. BOARD MEMBER COMMENTS/ANNOUNCEMENTS

20. ADJOURNMENT

**CASS COUNTY BOARD OF COMMISSIONERS
COMMITTEE OF THE WHOLE**

July 20, 2023

Vice-Chair Laylin called the meeting to order at 5:00 p.m. in the Commission Chambers on Thursday, July 20, 2023. Chair Jones offered the Invocation. Commissioner Lee led the Pledge of Allegiance to the Flag of the United States of America.

Clerk/Register Monica McMichael called roll:

COMMISSIONERS PRESENT: Ryan Laylin, James Lawrence, Joyce Locke, Jeremiah Jones, Mary Howie, Samuel Barrera, Roseann Marchetti and RJ Lee.

COMMISSIONERS ABSENT: None.

STAFF PRESENT: Administrator Matthew Newton, Finance Director Jennifer Rentfrow and Deputy Finance Director James Tito.

PUBLIC COMMENT

Public comment occurred.

ADDITIONS/DELETIONS TO THE AGENDA

Commissioner Marchetti moved, seconded by Commissioner Lee, to amend the agenda to include item F. MI-HOPE Grant – Round 4. Motion carried by voice vote.

APPROVAL OF THE AGENDA

Commissioner Marchetti moved, seconded by Commissioner Lawrence, to approve the July 20, 2023, Cass County Committee of the Whole Agenda, as amended. Motion to approve the agenda carried by voice vote.

APPROVAL OF MINUTES

Commissioner Locke moved, seconded by Chair Jones, to approve the June 15, 2023, Committee of the Whole Meeting Minutes. Motion carried by voice vote.

PRESENTATIONS

Sheriff Behnke stated he informed the Administrator the representative from the Medical Assisted Treatment Program was unable to attend the meeting.

MSU Extension District Director Julie Pioch provided an annual update on extension programming. She also introduced staff members who shared brief descriptions of services offered to county residents.

COMMITTEE REPORTS

Commissioner Marchetti shared a Committee Report.

DISTRICT REPORTS

Commissioners Howie, Lawrence and Barrera provided district reports.

ADMINISTRATOR'S REPORT

Administrator Newton shared the Administrator's Report.

FINANCIAL REPORT

Financial Director Jennifer Rentfrow offered the Finance Report.

VETERAN'S REPORT

Veteran's Services Officer Karee Krause shared the Veteran's Report.

COUNTY PARTNERS

Korie Blyveis of the County Conservation District shared an update from the office.

ELECTED OFFICIALS

Clerk/Register Monica McMichael stated that it would have been helpful to sit in on planning for Historic Courthouse meeting spaces as she was in need of space to conduct early voting as required by Proposal 2 of 2022. Vice-Chair Laylin and Administrator Newton informed her that the size of the rooms was set; however, they requested she share requirements of size, storage and technology.

Sheriff Behnke discussed the Medical Examiner Contract before informing board members the security system in the jail failed. He then asked Animal Control Director Ron Butts to share details of the 107 various animals Animal Control took on from a hoarder who was awaiting

sentencing from the courts. The large number of animals was taxing on staff, space, and resources.

Judge Bealor thanked Emergency Operations Director Manny DeLaRosa for providing Active Shooter Training to the Law and Courts Building.

Judge Bealor also informed commissioners that she held an adoption for a 16-year-old who had been in Foster Care for more than seven years. Over 30 community members attended the ceremony to celebrate the adoption of the young man.

UNFINISHED BUSINESS

None.

NEW BUSINESS

A. Appointments

Commissioner Locke read the suggested appointments:

- i. Appointment of Bruce Stack to the Central Dispatch Authority as representative for Cass County Fire Chief's Association
- ii. Appointment of Barbara Belland to the Solid Waste Planning Committee for a term expiring June 30, 2025
- iii. Appointment of Mary Howie to the Historic Commission for a term expiring July 1, 2026

Commissioners agreed to move item A. to the August 10, 2023, Regular Board Meeting Agenda.

B. Opioid Settlement Funds – Use and Planning

Administrator Newton stated that the county expected to receive approximately \$1.2 million in Opioid Settlement Funds. A family movie night at the drive-in theatre was suggested to take place in September, which was Sobriety Month. Administrator Newton then suggested the formation of an Ad Hoc Committee to discuss options for remaining funds. Chair Jones asked that restrictions for the settlement funds be made public. Commissioners Barrera and Marchetti offered to serve on the committee.

Commissioners agreed to place item B. on the August 10, 2023, Regular Board Meeting Agenda.

C. Blight Elimination Program – Round 3 & 4

Treasurer Anderson requested that board members approve a resolution in support of the Land Bank Authorities efforts to secure funds in rounds 3 and 4 of the State of Michigan Blight Elimination Program.

Board Members agreed to move item C. to the next Regular Board Meeting.

F. MI-HOPE Grant – Round 4

Treasurer Anderson asked the board to approve a resolution in support of the Cass County Land Bank Authority applying for additional funding in round 4 of the MI-HOPE Grant process.

Commissioners agreed to move item F. to the next Regular Board Meeting.

Vice-Chair Laylin declared a recess from 7:03 – 7:10 p.m.

D. MERS DB/DC

Vice-Chair Laylin opened discussion on the letter from Commissioners Howie and Lawrence regarding the MERS Defined Benefit/Defined Contribution (DB/DC) Retirement Plans.

Commissioner Lawrence made a motion to form a committee to look at the grievances and cost of the MERS DB/DC.

Administrator Newton distributed MERS DC/DB Discussion Notes with commissioners.

Vice-Chair Laylin questioned information contained in the letter. Court Referee Leigh Feldman provided brief answers to questions posed by Vice-Chair Laylin. Attorney Feldman went on to explain that several non-union employees (approximately 25) had not organized as a group but rather had approached commissioners with questions and concerns.

Commissioners Howie and Lawrence requested the board form a fact-finding committee.

Various elected officials including Chief Judge Bealor, Prosecutor Fitz and Treasurer Anderson shared information on the history of the transition from MERS defined benefit to defined contribution.

Commissioner Marchetti gave a passionate speech regarding the issues with MERS and the failure to recover after the 2008 financial crisis. MERS provided a plan for the county to rebound; however, the numbers did not improve.

Chair Jones expressed frustration over the lack of support he received when he voted against moving away from the defined benefit retirement plan.

Human Resources Assistant Dacia Kirkland asked commissioners to consider the 55,000 constituents and not solely the 25 non-union employees. Moving employees back to a defined benefit plan would financially set the county back.

Treasurer Anderson pointed out no one was aware of the legacy debt that would occur. All employees were told that moving plans would solve problems. To have major budgetary issues at this point was especially difficult.

After additional discussion, Vice-Chair Laylin asked commissioners to approve a request to form a committee to examine grievances, costs, and sustainable retirement plans at the next regular board meeting agenda for approval. Motion carried by voice vote.

E. FY 24 Budget

Finance Director Rentfrow shared updated budgets with all commissioners. She explained the various columns and reported that approximately \$628,000 was reduced from the original proposed budget.

Finance Director Rentfrow also reported that the offices below did not reduce amounts from their original proposed budgets:

- Prosecutor's Office
- Treasurer's Office
- Maintenance Department
- Veterans Affairs

Sheriff Behnke stated that only staff-related line items increased over two budget cycles for the Sheriff's Office budget. With the requirement of no staff reductions, it was difficult to make budget cuts. He added that it was his understanding that retirement costs usually increased a year or two after a change in retirement plans before ultimately dropping.

Discussion followed regarding reducing utility bills as well as placing a county attorney on staff instead of contracting with a law firm.

Commissioner Marchetti stated she would not approve the reduced budget as presented.

Finance Director Rentfrow urged the board to approve a budget prior to the end of August in order to allow time for a public hearing as well as public viewing in the Clerk's Office.

Without additional ideas or suggestions, commissioners agreed to revisit the budget discussion at the August 10, 2023, Regular Board of Commissioners Meeting.

BOARD MEMBER COMMENTS/ANNOUNCEMENTS

Commissioner Barrera reminded everyone to be respectful when speaking at meetings.

ADJOURNMENT

The meeting adjourned at 7:44 p.m.

Approved: _____
Date

Vice-Chair Ryan Laylin

Monica McMichael, Clerk/Register

DRAFT

COUNTY OF CASS

HOPE ANDERSON, Treasurer

HOPEA@CASSCO.ORG

Paulette Johnson, Chief Deputy Treasurer

PAULETTEJ@CASSCO.ORG



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September 7, 2023

RE: Annual Report to the Board of Commissioners of Foreclosure Funds from Foreclosure year 2021

Per PA 225 of 1976, MCL 211.78m(8)(i)

The foreclosing governmental unit shall submit a written report to its board of commissioners and the state treasurer identifying any remaining balance and any contingent costs of title, environmental remediation, or other legal claims relating to foreclosed property as determined by the foreclosing governmental unit. Not later than September 30 of the second calendar year after foreclosure.

Any remaining balance must be used for costs incurred by the foreclosing governmental unit in connection with the forfeiture, foreclosure, sale, maintenance, repair, or remediation of foreclosed property, the defense of title actions and other legal expenses, or the administration of this act, or for the payment of claims for remaining proceeds or other amounts ordered under section 78t.

Foreclosing Governmental Unit Report of Real Property Foreclosure Sales

Issued under authority of Public Act 225 of 1976; MCL 211.78m(8)(i)

The foreclosing governmental unit shall submit a written report to its board of commissioners and the state treasurer identifying any remaining balance and any contingent costs of title, environmental remediation, or other legal claims relating to foreclosed property as determined by the foreclosing governmental unit, not later than September 30 of the second calendar year after foreclosure.

Foreclosure Year	i	ii	iii	iv	v	vi	vii	viii	ix	x	xi	xii
2021												
REPORT DUE SEPT 30 TO BOARD OF COMMISSIONERS AND TREASURY 211.78m(8)(i)	Number of Parcels Ordered Foreclosed and Not Canceled or Redeemed	Sum of Minimum Bids for All Foreclosures Not Canceled or Redeemed	Number of Properties Sold to Govern- mental Agencies Under Right of First Refusal	Sum of Minimum Bids for all Govern- mental Agencies Under Right of First Refusal	Total amount paid for the govern- mental Agencies under Right of First Refusal	Total Number of Parcels Sold at Public Foreclosure Auctions	Sum of the Minimum Bids for Properties Sold at Public Foreclosure Auctions	Sum of Amounts Paid for Properties Sold at Public Foreclosure Auctions	Total Amount of All Taxes, Penalties and Interest, Fees and Costs on Properties Foreclosed and not Redeemed	Total Amount Paid for All Properties, Including Governmental Agencies and Public Foreclosure Auctions	Total Amount of Proceeds Paid to Claimants for All Properties (note 5% of Sale Amount Payable to FGU is Deducted Before Proceeds are Calculated)	Remaining Net Amount After Subtracting the Paid Claimant Proceeds Total (xi) From the Difference of Amounts Described in (x) and (ix)
County Name CASS	27	71378.43	2	6722.04	6722.04	25	64,656.39	334262.23	80254.93	340984.27	9767.5	250961.84

I attest that I have completed the above information and any attachment data and have determined that the information reported is correct for the designated foreclosure sale year.

County Treasurer's Name	Hope Anderson	Telephone Number	269-445-4468
County Treasurer Signature		Date	September 7, 2023

You may send the Treasury copy to Treas-PTE@michigan.gov



CASS COUNTY COUNTY ADMINISTRATOR'S OFFICE

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: August 11, 2023

SUBJECT: August 2023 Administrator's Report

Historical Courthouse

We are, finally, in the homestretch. I received confirmation today that the State-level USDA office has completed their required Architectural Review and will be transmitting the necessary documentation/reporting to the National Office. A request was made from the State USDA Office for the funding to be set aside and made ready. The National Office anticipates having their review and final approval of the project during the week of August 28th. Once approved, funding will be distributed. We anticipate funding being distributed at the end of August or first week of September as long as the approvals are completed at the National level. With that in mind, we expect construction to commence on or around the early to middle of September with an estimated completion date of early Summer 2024.

FY 24 Budget

As I'm sure most of you are likely aware, the bulk of the previous month has been heavily focused on planning for the FY 24 Budget. Naturally, as we approach the final draft budget, there are a multitude of tasks that must be completed in working to make final refinements and forecasts to reach a recommended budget. I'm very proud of the time and effort made by all in working through the process this year. I know that this year has been different than in prior years, but I believe that working through the various options, having increased dialogue, and working through additional periods of refinement was beneficial to all. Of course, we are always learning and evaluating all processes and budget planning is no different. While our focus now is on the culmination of an adopted budget for FY 24, I would note that we have already begun to have discussions about lessons we learned through this planning season and how we might approach the process differently and make improvements in the years to come.

Boards & Commissions

We are actively working on making improvements to the way that we manage meeting information regarding the County's Boards and Commissions. As was noted at the August 10th Regular Meeting, we had run into one issue where the availability of a change in meeting date had created some challenges for folks. As such, we are looking at this as an opportunity to make updates and changes to the overall system in place. We are planning to increase the visibility of the meetings of the County's Boards & Commissions through increased visibility on the website and working to identify better avenue for communication for interested participants. We know that public engagement in the civic process is absolutely critical and are excited to be working to make enhancements so the public can be better informed and able to participate.

Website

Work continues on the website redesign. I am happy to report that we anticipate the launch of the new site to occur by the end of this month. I'd like to applaud both Communications & Marketing Manager Neldon and IT Director Nestich for their efforts in working through this process. As we've noted before, this could have been a simple refresh with new colors and some new graphics, but this has been approached in a much more meaningful way and I'm excited for everyone to view all of that hard work translated into our new site.



CASS COUNTY COUNTY ADMINISTRATOR'S OFFICE

Materials Management Planning

We are in the early stages of working with SWMPC to consider options for a multi-county Material Management Plan. Discussions are just beginning and we do not anticipate having any concrete details for some time. However, we know that this is a significant area of focus for all counties and with the recent legislative changes there is great potential for the procurement of funding in the future to realize some transformative projects in this space. I will provide further updates as we are able to work through our initial discussions and have more to share.

Regional Housing Partnership

On August 4th, I attended the Regional Housing Partnership Meeting. The meeting was focused on deterring Tier 1 and Tier 2 goals. Tier 1 goals (the numbers below represent the goals as listed in the State-Wide Housing Plan) were voted upon and determined as follows (not in any ranked order):

- 1.2 Identify and advocate for modification to policies and practices to remove barriers across the housing continuum for BIPOC, immigrants, migrants, refugees, people with disabilities, LGGTQ+, those with low incomes, and other marginalized populations.
- 2.1 Increase the efficiency and effectiveness of the housing ecosystem by enhancing collaboration on housing among state agencies, philanthropy, local governments, Tribal Nations, education, and the wide variety of private-sector organizations that make up the housing ecosystem.
- 2.3 Support an expansion of housing that is affordable and fairly assessed by increasing the availability and demographic diversity of workers in the construction, planning and zoning, and real estate industries.
- 4.1 Increase the supply of the full spectrum of housing that is affordable and attainable to Michigan residents.
- 5.1 Equitably expand the supply of affordable and accessible rental units statewide for older adults.

Work will continue within the Regional Housing Partnership to report back to the State and, ideally, provide opportunities for funding and project initiatives.

Respectfully Submitted,

Matthew Newton
County Administrator

CASS COUNTY

FINANCE DIRECTOR

TO: CASS COUNTY BOARD OF COMMISSIONERS
FROM: JENNIFER RENTFROW / FINANCE DIRECTOR
DATE: JULY 31, 2023
RE: FINANCIAL REPORT

GENERAL FUND BUDGET TO ACTUAL SUMMARY REPORT

Attached you will find the General Fund Budget to Actual Summary Report. The report reflects the fiscal year budget & year-to-date activity total from October 1, 2022 through July 31, 2023, (FYE 9/30/23).

**Please note this is a preliminary report and is subject to change as it continues to be reviewed in depth to prepare for closing year-end and audit preparations.*

DEPARTMENT BUDGETS:

Survey & Remonumentation – Most expenses occur in December & January to satisfy grant requirements.

Law & Courts Security – The wages and fringe benefits are trending a bit higher than budgeted. Adjustment coming to board at beginning of August.

Emergency Management – The wages and fringe benefits are trending a bit higher than budgeted.

Waste Collection/Disposal – Most of this budget was depleted during the first Household Hazardous Waste in April. There is another Household Hazardous Waste Collections on Sept 6, 2023. A budget adjustment will be coming to the board in August.

Soil Conservation – 100% of expenditures have been paid for the year.

Veterans Burial – Burial benefits trending a little higher than expected. A budget adjustment coming to the board at beginning of August.

**GENERAL FUND REVENUE BUDGET TO ACTUAL SUMMARY
AS OF 07/31/2023 (84% of Fiscal Year 2022-2023)**

	ACTUAL @ 07/31/2022	2022-2023 ORIGINAL	2022-2023 AMENDED	ACTIVITY FOR JULY 2023	ACTUAL @ 07/31/2023	AVAILABLE BALANCE	% BDGT USED
REVENUE SOURCES LESS GRANT/REIMBURSEMENTS:							
FEES/SERVICES/PERMITS	1,478,618	2,100,572	2,150,572	223,777	1,400,043	750,529	65.10%
INTEREST & RENTS	106,524	143,500	283,500	44,702	269,635	13,865	95.11%
STATE FUNDING	1,674,773	2,690,504	3,052,049	208,975	2,192,654	859,395	71.84%
TRANSFERS IN	349,750	498,775	498,775	0	237,250	261,525	47.57%
TAXES	2,409,955	12,179,118	12,264,118	649,282	1,943,423	10,320,695	15.85%
SUB TOTAL	6,019,620	17,612,469	18,249,014	1,126,735	6,043,004	12,206,010	33.11%
GRANT/REIMBURSEMENTS:							
GRANTS	876,149	1,674,901	1,638,885	108,032	974,229	664,656	59.44%
LOCAL CONTRIBUTIONS	189,720	423,475	448,475	26,921	254,953	193,522	56.85%
REIMBURSEMENTS/OTHER REVENUE	359,091	230,300	237,600	7,565	217,044	20,556	91.35%
FUND BALANCE ALLOCATION	0	1,849,469	2,104,129	0	0	2,104,129	0.00%
SUB TOTAL	1,424,960	4,178,145	4,429,089	142,518	1,446,226	2,982,863	32.65%
TOTAL REVENUES	7,444,580	21,790,614	22,678,103	1,269,253	7,489,230	15,188,873	33.02%
TOTAL EXPENSES (See Detail Below)	15,430,726	21,790,614	22,678,103	1,436,136	16,791,525	5,886,578	74.04%

**GENERAL FUND EXPENSE BUDGET TO ACTUAL SUMMARY
AS OF 07/31/2023 (84% of Fiscal Year 2022-2023)**

	ACTUAL @ 07/31/2022	2022-2023 ORIGINAL	2022-2023 AMENDED	ACTIVITY FOR JULY 2023	ACTUAL @ 07/31/2023	AVAILABLE BALANCE	% BDGT USED
101 - BOARD OF COMMISSIONERS	137,662.85	202,033.00	256,533.00	12,776.98	191,696.46	64,836.54	74.73%
172 - ADMINISTRATOR	264,664.45	327,515.00	411,679.00	21,195.14	267,998.68	143,680.32	65.10%
191 - ACCOUNTING DEPT	265,274.02	466,112.00	466,112.00	34,028.96	376,341.51	89,770.49	80.74%
215 - CLERK/ROD	452,563.53	664,525.00	682,525.00	47,996.28	496,011.32	186,513.68	72.67%
228 - INFORMATION TECHNOLOGY	554,107.41	1,035,902.00	961,838.00	43,344.29	709,009.28	252,828.72	73.71%
233 - PURCHASING	110,235.58	155,000.00	175,000.00	10,602.59	135,507.31	39,492.69	77.43%
243 - PROPERTY DESCRIPTION DEPT	299,632.88	438,341.00	438,341.00	34,981.63	307,899.05	130,441.95	70.24%
245 - COUNTY SURVEY & REMONUMENTATION	37,956.69	46,917.00	54,079.00	0.00	45,614.14	8,464.86	84.35%
253 - TREASURER	333,366.02	433,265.00	468,265.00	34,471.86	381,696.60	86,568.40	81.51%
257 - ASSESSOR / EQUALIZATION DEPT	221,599.35	281,518.00	291,768.00	22,627.76	241,016.57	50,751.43	82.61%
262 - ELECTIONS	66,078.32	114,300.00	114,300.00	0.00	64,473.67	49,826.33	56.41%
265 - BUILDINGS & GROUNDS	840,525.94	1,118,886.00	1,200,331.00	91,565.56	909,507.81	290,823.19	75.77%
266 - ATTORNEY / CORP COUNSEL	78,105.80	100,000.00	100,000.00	6,109.00	41,892.00	58,108.00	41.89%
271 - INSURANCE / TAXES	189,831.75	531,147.00	531,147.00	0.00	208,985.25	322,161.75	39.35%
276 - COURT GRANTS	426,387.16	699,143.00	756,596.00	42,239.74	482,449.23	274,146.77	63.77%
279 - FAMILY / JUVENILE COURT	595,120.57	904,870.00	944,870.00	66,027.00	708,290.01	236,579.99	74.96%
283 - CIRCUIT COURT	246,594.18	340,800.00	353,800.00	28,888.32	271,164.69	82,635.31	76.64%
286 - DISTRICT COURT	738,709.70	997,021.00	997,021.00	76,642.90	784,396.18	212,624.82	78.67%
289 - FRIEND OF THE COURT	987,137.48	1,314,428.00	1,334,428.00	92,289.92	1,034,296.35	300,131.65	77.51%
294 - PROBATE COURT	382,027.04	502,959.00	510,959.00	38,713.10	421,857.70	89,101.30	82.56%
296 - PROSECUTING ATTORNEY	814,533.64	1,214,950.00	1,220,279.00	90,165.77	876,474.56	343,804.44	71.83%
301 - SHERIFF	2,184,036.59	2,907,363.00	3,007,363.00	229,637.06	2,486,266.70	521,096.30	82.67%
304 - LAW & COURTS SECURITY	137,168.06	157,905.00	158,355.00	10,387.08	142,892.67	15,462.33	90.24%
316 - SECONDARY ROAD PATROL	85,708.48	104,241.00	104,241.00	7,245.35	84,509.40	19,731.60	81.07%
331 - MARINE LAW ENFORCEMENT	21,731.42	55,070.00	265,070.00	15,693.28	130,418.79	134,651.21	49.20%
345 - PUBLIC SAFETY DEPT	213,300.35	369,573.00	369,573.00	19,118.04	226,573.38	142,999.62	61.31%
351 - JAIL OPERATION	2,454,837.10	3,292,748.00	3,292,748.00	234,251.02	2,596,459.58	696,288.42	78.85%
426 - EMERGENCY MGMT / HOMELAND SECURITY	85,417.61	91,175.00	99,975.00	7,771.43	85,610.54	14,364.46	85.63%
430 - ANIMAL CONTROL	319,410.47	414,605.00	426,605.00	29,253.61	352,701.17	73,903.83	82.68%
441 - PUBLIC WORKS	730.10	1,150.00	1,150.00	231.16	646.29	503.71	56.20%
442 - DRAIN COMMISSIONER	103,246.06	129,394.00	132,394.00	17,141.74	110,353.50	22,040.50	83.35%
528 - WASTE COLLECTION/DISPOSAL	23,058.52	26,356.00	26,356.00	291.51	25,751.66	604.34	97.71%
568 - SOIL CONSERVATION	5,000.00	5,000.00	5,000.00	0.00	5,000.00	0.00	100.00%
601 - HEALTH DEPARTMENT	279,566.00	293,544.00	293,544.00	0.00	0.00	293,544.00	0.00%
631 - SUBSTANCE ABUSE	42,776.42	75,305.00	75,305.00	0.00	37,101.17	38,203.83	49.27%
648 - MEDICAL EXAMINER	114,225.68	162,000.00	192,000.00	0.00	143,684.66	48,315.34	74.84%
649 - MENTAL HEALTH	85,500.00	114,000.00	114,000.00	0.00	85,500.00	28,500.00	75.00%
681 - VETERANS' BURIALS	6,840.20	10,000.00	10,000.00	395.00	8,352.20	1,647.80	83.52%
682 - VETERANS' COUNSELOR	98,272.25	115,842.00	129,342.00	25,191.39	118,233.31	11,108.69	91.41%
701 - PLANNING COMMISSION	875.91	25,956.00	25,956.00	85.43	13,085.15	12,870.85	50.41%
710 - COOPERATIVE EXTENSION	111,149.34	130,316.00	130,316.00	25,801.09	123,696.78	6,619.22	94.92%
751 - PARKS & RECREATION	175,651.33	234,665.00	240,665.00	18,975.01	183,265.08	57,399.92	76.15%

	ACTUAL @ 07/31/2022	2022-2023 ORIGINAL	2022-2023 AMENDED	ACTIVITY FOR JULY 2023	ACTUAL @ 07/31/2023	AVAILABLE BALANCE	% BDGT USED
966 - TRANSFERS OUT	840,110.05	1,184,774.00	1,308,274.00	0.00	874,845.00	433,429.00	66.87%
TOTAL EXPENDITURES	15,430,726	21,790,614	22,678,103	1,436,136	16,791,525	5,886,578	74.04%

FUND BALANCE ALLOCATION ANALYSIS

UNASSIGNED FUND BALANCE 9/30/15	5,126,404	PER 9/30/15 Comprehensive Financial Report
UNASSIGNED FUND BALANCE 9/30/16	5,449,774	PER 9/30/16 Comprehensive Financial Report
UNASSIGNED FUND BALANCE 9/30/17	6,011,346	PER 9/30/17 Comprehensive Financial Report
UNASSIGNED FUND BALANCE 9/30/18	5,779,269	PER 9/30/18 Comprehensive Financial Report
UNASSIGNED FUND BALANCE 9/30/19	6,073,472	PER 9/30/19 Comprehensive Financial Report
UNASSIGNED FUND BALANCE 9/30/20	7,950,059	PER 9/30/20 Comprehensive Financial Report
UNASSIGNED FUND BALANCE 9/30/21	8,704,098	PER 9/30/21 Comprehensive Financial Report
UNASSIGNED FUND BALANCE 9/30/22	9,018,784	Pre-audit - estimate
ADOPTED FUND BALANCE ALLOCATION	1,849,469	Original 2022-2023 Budget as adopted
	4,000	Adjustments to FY 23 Budget
	<u>1,853,469</u>	
EST. UNASSIGNED FUND BALANCE 9/30/23	<u><u>7,165,315</u></u>	



CASS COUNTY BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Appointments Committee

DATE: August 17, 2023

RE: Appointment Recommendations

REQUEST:

Recommend the approval of appointments to be included for the September 7th Regular Meeting.

BACKGROUND:

The Appointments Committee evaluated current and upcoming vacancies at its meeting on August 3rd. The Committee recommends 5 appointments as follows: 1) Appointment of Samuel Barrera to the Planning Commission to a term expiring 07/31/2026, 2) Appointment of Tyler August to the Planning Commission to a term expiring 07/31/2026, 3) Reappointment of Dan Stutsman to the Planning Commission to a term expiring 07/21/2026, 4) Appointment of Christy Olson to the Historical Commission to an unexpired term ending 07/01/2025, and 5) Appointment of Mike Danielson to the Solid Waste Planning Committee as a Solid Waste Industry Representative to a term expiring 06/01/25.

REVIEWS:

Prior to submitting this request, this agenda item was reviewed by all impacted departments noted below: (Ex: Administration, Maintenance, HR, and IT)

Appointments Committee, Administration

FINANCIAL ANALYSIS:

N/A

RECOMMENDATION:

Approve for recommended appointments to be added to the Consent Agenda of the September 7th Regular Meeting.



CASS COUNTY BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: August 17, 2023

RE: MDARD Rural Readiness Grant – Housing Study

REQUEST:

Approve LOI with Market Van Buren be added to the September 7th Regular Meeting.

BACKGROUND:

The Michigan Department of Agriculture and Rural Development's Rural Readiness Grant is opening for Round 2 (I've attached the Grant Guidelines and Letter of Intent. The maximum grant award is \$50,000.00 with a minimum of a 20% match. We have had discussions about working to produce a county-wide housing study. This would be one of the priorities we reviewed in the Recommended Budget as well. Additionally, during recent County Leader's Meetings, we've heard feedback from local units that they are interested in partnering together on this sort of initiative as well.

The County was not eligible in Round 1 for the whole County as they had specific areas of the State that were designated. In Round 2, the entire County would be eligible. What is being proposed here is for the County to sign on with Market Van Buren as a co-applicant. Essentially, MVB would be responsible for the administration of the grant and would take on the fiduciary responsibility as well. This is similar to the way in which the Broadband Mapping Grant was approached. This approach also allows for increased flexibility with potential matching dollars from private entities and local units.

The timeline for the grant would require that a Letter of Intent be submitted on or before August 31st. After review, MDARD would send invitations to proceed with applications on or before September 25th. Then, the final grant application would be due on or before November 2nd. Please note, approval to move forward with the LOI, in partnership with MVB, does not obligate the County to any sort of financial commitment at this time.

REVIEWS:

Prior to submitting this request, this agenda item was reviewed by all impacted departments noted below: (Ex: Administration, Maintenance, HR, and IT)

Administration

FINANCIAL ANALYSIS:

There is no financial impact to submitting the LOI. Any County matching funds, if proposed, would be evaluated in the application should MVB/Cass County's LOI be reviewed and invited to apply.

RECOMMENDATION:

Discuss MVB/Cass County LOI for County-wide Housing Study and, if decided to move forward, schedule a Special Meeting before August 31st to formally approve LOI.



CASS COUNTY BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: August 17, 2023

RE: 2023-2025 Audit Services

REQUEST:

Approve proposal from Yeo & Yeo for Audit Services for 2023-2025 be added to the September 7th Regular Meeting

BACKGROUND:

The County's existing contract for Audit Services ran through FY 22. As such, an RFP was completed to evaluate CPA Service providers for a new 3-year contract for 2023-2025. The County received 3 proposals for evaluation from our current Audit Services provider Yeo & Yeo, Rehmann, and AHP. The proposals are attached for your review.

After reviewing the proposals, our current provider, Yeo & Yeo, offered the lowest cost bid overall (in fact, a reduction in cost versus current) and I would note that we have enjoyed a fantastic working relationship with them. Additionally, they are also the provider for the Medical Care Facility and Road Commission, so there is synergy in the County and our partners having the same service provider.

REVIEWS:

Prior to submitting this request, this agenda item was reviewed by all impacted departments noted below: (Ex: Administration, Maintenance, HR, and IT)

Administration

FINANCIAL ANALYSIS:

The proposed pricing for Audit Services would be \$48,000.00 for FY 23, \$49,900.00 for FY 24, and \$51,800.00 for FY 25.

RECOMMENDATION:

Approve a Motion to approve the proposal from Yeo & Yeo for Audit Services from 2023-2025 be added under the Consent Agenda of the September 7th Regular Meeting.



YEO & YEO

CPAS & ADVISORS

Cass County

July 14, 2023



Let's thrive.

Yeo & Yeo is a business success partner using the power of listening, perspective, and connected purpose to help our clients, communities, and colleagues thrive. We are grateful for the opportunity to be considered for this initiative, providing guidance on your unique path.

The following pages outline our company, our differences, our proposed relationship, and our commitment to you. If you have any questions, concerns, or clarifications, we're here to help. We appreciate your time and attention.

Thank you.



July 14, 2023

Cass County
Jennifer Rentfrow, Finance Director
120 N. Broadway, Suite 200
Cassopolis, MI 49031

Dear Jennifer:

We thank you for the opportunity to present our qualifications to continue to provide auditing services to Cass County for years September 30, 2023, through 2025.

Yeo & Yeo is an innovative firm that is among the leading certified public accounting and consulting firms in the country. The following key points highlight our qualifications:

- A commitment to performing quality governmental audit, tax and consulting services. The firm currently provides services for more than 130 governmental audits.
- Members of the firm's Government Services Group are active in several associations, foundations, boards, and committees.
- With our award-winning Audit process, our clients recognize greater efficiency, timely turnaround, and overall ease in the audit.
- A clear position of leadership among regional providers of auditing, accounting, business consulting, employee benefits, technology and tax services.
- Members of the firm's Government Services Group are frequent presenters at state and local conferences and trainings.

Yeo & Yeo has the knowledge and experience to furnish the auditing services that you are requesting. We adhere to the highest quality standards and are committed to serving timely and efficiently.

We look forward to the opportunity to work with you. Thank you for your consideration.

Sincerely,

Alan D. Panter, CPA, CGFM
Principal, Yeo & Yeo
Alan.panter@yeoandyeo.com



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Firm Qualifications.

Independence

Yeo & Yeo is independent of the Cass County as defined by generally accepted auditing standards and the U.S. General Accounting Office's *Government Auditing Standards*.

We are not aware of any conflicts of interest related to the Cass County or any of its agencies or component units for the past five (5) years and have quality control procedures in place to address any items or circumstances that may arise.

License to Practice in Michigan

Yeo & Yeo is licensed by the State of Michigan, Department of Licensing and Regulations, to practice public accounting in the State of Michigan. All key professional staff assigned are properly licensed to practice in the State of Michigan.

Debarment, Suspension, Ineligibility, and Voluntary Exclusion

The company or any of its employees is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this contract.

Other Qualifications

- Yeo & Yeo meets the continuing education and external quality control requirements of *Governmental Auditing Standards*.
- Yeo & Yeo does not have a record of substandard audit work.
- We follow the American Institute of Certified Public Accountants' *Interpretation 501-3, Failure to Follow Standards and/or Procedures or Other Requirements in Governmental Audits*





Peer Review.

Yeo & Yeo's most recent external peer review was for the period ended August 31, 2022. The pass report is the highest possible mark. The peer review letter follows:



Report on the Firm's System of Quality Control

To the Principals of
Yeo & Yeo, P.C., CPAs and
Advisors and the
Peer Review Committee of the
Michigan Association of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Yeo & Yeo, P.C., CPAs and Advisors (the "firm") in effect for the year ended August 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

— Your Success is Our Focus —

4951 Lake Brook Drive • Suite 375 • Glen Allen, Virginia 23060 • 804-282-6000 • Fax: 804-282-6700 • www.BEcpas.com

**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Yeo & Yeo, P.C., CPAs and Advisors in effect for the year ended August 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Yeo & Yeo, P.C., CPAs and Advisors has received a peer review rating of *pass*.

Brown, Edwards & Company, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

Glen Allen, Virginia
February 22, 2023

Yeo & Yeo has no issues with any federal or state desk reviews or field reviews of its audits during the past three years.

Yeo & Yeo has not had any disciplinary action taken or pending during the past three years with state regulatory bodies or professional organizations.



Accountability. Transparency. Possibility.

Government Industry Experience.

Governmental Audit Quality Center (GAQC) Member

Yeo & Yeo is a member of the AICPA's Governmental Audit Quality Center (GAQC) committed to adhering to the highest standards in performing quality government audits. As a benefit of GAQC membership, our audit professionals have access to the latest notices and advice regarding audit, accounting, and regulatory issues. In turn, Yeo & Yeo will keep you informed of important issues and best practices.

GFOA Certificate of Achievement for Excellence in Financial Reporting Experience

Yeo & Yeo supports the Certificate of Achievement for Excellence in Financial Reporting Program (Annual Comprehensive Financial Report program) with audit team members currently active in the certification review process, including Yeo & Yeo's Government Services Group Leader, Jamie Rivette, who serves on the Special Review Committee. The following clients have earned their Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA).

- Cass County
- City of Alma
- City of Bay City
- City of Farmington Hills
- City of Fenton
- City of Midland
- City of Portage
- City of Rochester Hills
- City of Saginaw
- City of St. Clair Shores
- City of Troy

Actively Involved

Our audit professionals and members of Yeo & Yeo's Government Services group are actively involved in industry associations that keeps us on the forefront of industry and regulatory issues and also allows us to share our expertise as frequent presenters and trainers.

- Government Finance Officers Association
 - GFOA Certificate of Achievement for Excellence in Financial Reporting Program Special Review Committee member
- Michigan Certified Public Accountants Government Task Force
- Michigan Municipal League
- Michigan Townships Association
- State of Michigan Advisory Committee for Implementation of Uniform Chart of Accounts
- Michigan Government Finance Officers Association
 - Board of Directors
 - Accounting and Auditing Standards Committee
 - Legislative Committee
 - Membership and Mentoring Committee



About Yeo & Yeo.

Yeo & Yeo has grown from a family-owned business to being among the Top 200 certified public accounting and consulting firms in the country. Our team of 29 Principals and Presidents and more than 200 professionals provides comprehensive solutions for individuals, businesses, school districts, units of government, and not-for-profit entities.

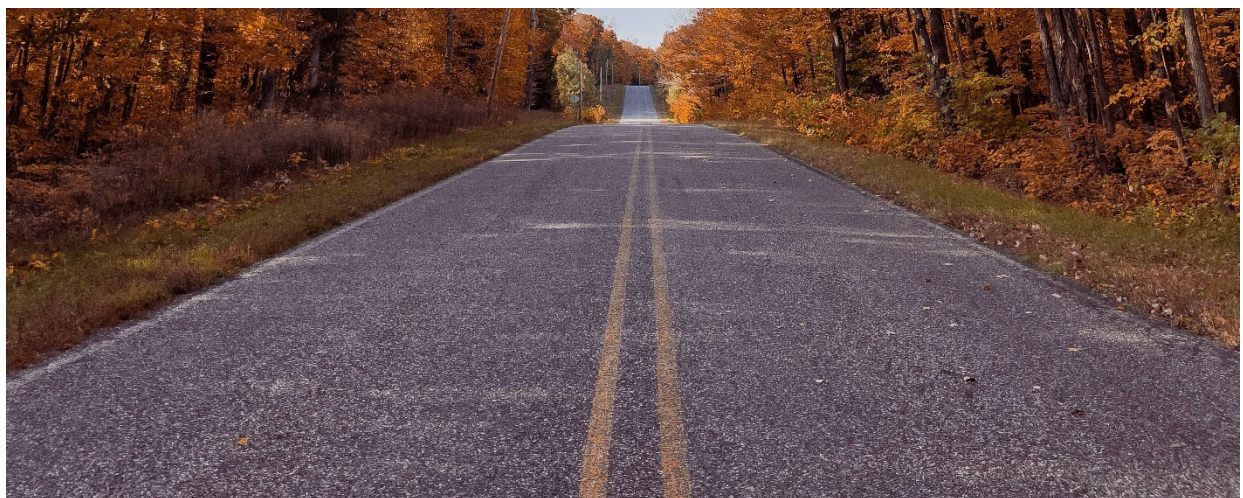
Yeo & Yeo is a full-service firm, providing accounting, auditing, business consulting, and tax services for businesses and organizations throughout Michigan since 1923. With the support of Yeo & Yeo Technology, Yeo & Yeo Wealth Management, and Yeo & Yeo Medical Billing & Consulting, we have created a strong network of professionals available to consult and proactively propose solutions for our clients.

The firm has nine offices throughout Michigan that are easily accessible to our clients with multiple locations. With locations in Alma, Ann Arbor, Auburn Hills, Flint, Kalamazoo, Lansing, Midland, Saginaw, and Southgate, the firm is positioned to provide local, hands-on service. The firm's audit team consists of 52 auditors. We utilize a team approach to staffing audit engagements based on the required skill sets of the team, rather than where the office is physically located. Because of this, we may draw on governmental professionals who are based in any of our offices.

At Yeo & Yeo, we listen to your vision, we help you fulfill it, and we walk alongside you easing complexities – never adding to them.

Yeo & Yeo's certified public accountants and advisors provide organizations and businesses with forward-thinking, comprehensive solutions in accounting, audit, tax, and business consulting to improve accountability, reduce risk, enhance profitability, and minimize taxes.

Whatever your chosen path, wherever you'd like to go, Yeo & Yeo is here with you. From everyday needs to long-term goals, let's get there. Together.





A Proud Family of Companies.

Through our family of companies, we work with you to achieve your unique goals. It is focused expertise, designed to bring you all you need, exactly how you need it.



YEO & YEO

CPAS & ADVISORS

Comprehensive solutions in accounting, audit, tax, and business consulting. Helping you thrive with confidence.



YEO & YEO

TECHNOLOGY

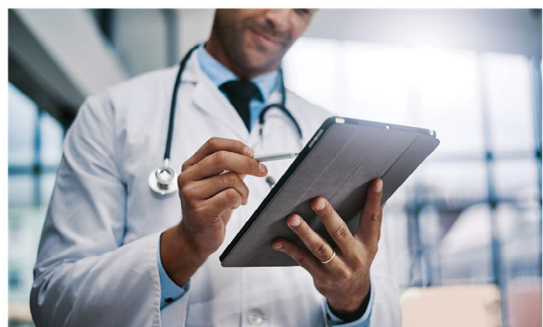
Managed IT solutions to help you stay productive, compliant, and secure. Helping you lean forward.



YEO & YEO

WEALTH MANAGEMENT

Asset management, estate planning, tax implications, and more. Helping you plan for what's next.



YEO & YEO

MEDICAL BILLING
& CONSULTING

Complete billing and management solutions for visionary practices. Helping you focus on what's important.



4 Companies

providing right-sized relationships, knowledge, and focus.

YEO & YEO

CPAS & ADVISORS

YEO & YEO

MEDICAL BILLING & CONSULTING

YEO & YEO

TECHNOLOGY

YEO & YEO

WEALTH MANAGEMENT

Founded in 1923

for a century+ of perspective and service.

Offices across Michigan

to help you exactly where you are.

29 Principals & Presidents

offering unmatched expertise and proven commitment across the state.

200+ Team Members

service and industry specialized professionals dedicated to your needs.

Reach Beyond Michigan

through our extended network.



PRONEXUS



PRIMEGLOBAL

96%

of our people say they are proud to work for Yeo & Yeo.



Giving Back

to our communities and those in need through the Yeo & Yeo Foundation.

176 Organizations

received a donation

\$344,858

total awarded donations

\$401,915

contributions from Yeo & Yeo employees, leaders, and firm revenue

Awards

recognizing our level of commitment and success.



CRAIN'S DETROIT BUSINESS



Identification of Anticipated Potential Audit Problems.

This identifies and describes any anticipated potential audit problems, the firm's approach to resolving these problems/issues and any special assistance that will be requested from the Cass County.

Information Not Ready

We will have open communication during the audit to help prevent this but will schedule the audit as planned and we can be flexible with the timing. We will also contact management as soon as any issues arise.

Additional Charges for Services

Should additional services/assistance be necessary, we will discuss with management and get approval prior to charging for any additional services.

Uncooperative Employees

We will discuss this issue with the appropriate level of management.

Report Format

Website for examples/reports of our past financial statements: <https://treas-secure.state.mi.us/DocumentSearch>

Surprises

Management will receive draft reports of any comments, recommendations, or findings to make sure facts are correct and corrective action is appropriate.

Timeline

If our timeline for the presentation is ever in jeopardy, we will communicate this to the appropriate level of management immediately.

Staffing/Personality Issues

We ask that if you encounter any issues with our staff, whether it be a new staff member, a manager, or a partner, that you contact the appropriate level of management so that we can make a decision that will benefit the Cass County.



Personal. Knowledgeable. Approachable.

Meet Your Engagement Team.

Partner, Supervisory and Staff Qualifications and Experience

Your project will be staffed with individuals who collectively possess the necessary skills in financial management, accounting and auditing, technology, internal controls, and compliance with laws and regulations, together with knowledge of governmental regulatory requirements. It has always been Yeo & Yeo's philosophy to keep the same staff on our audit engagements from year to year. This practice increases job efficiency and client satisfaction. We typically do not rotate Principals unless mutually agreed upon with our clients. The following individuals will be assigned to your audit team.



Alan Panter

CPA, CGFM | Principal
Principal In-Charge



Jamie Rivette

CPA, CGFM | Principal
Concurring Reviewer



Michael Rolka

CPA, CGFM | Senior Manager



Alan D. Panter CPA, CGFM Principal.



Education

Bachelor of Arts in Accounting from Michigan State University

Professional Certifications

Certified Public Accountant (CPA)
Certified Government Financial Manager (CGFM)

Professional Memberships

American Institute of Certified Public Accountants
Michigan Association of Certified Public Accountants
AICPA Employee Benefit Plan Audit Quality Center
Government Finance Officers Association
Michigan Government Finance Officers Association
Michigan School Business Officials
Detroit Economic Club

Specialty Areas

Audit and consulting for state and local government entities, education, and nonprofit organizations
Employee Benefit Plan Audits
Internal controls and procedures analysis
Single Audits under 2 CFR 200

Experience

Yeo & Yeo (2017 to present)
Abraham & Gaffney (2003-2017)
New World Systems (1997-2002)
Panter Master Controls (1995-1997)
KPMG, LLP (1993-1995)
Ernst & Young, LLP (1992-1993)
Yeo & Yeo, PC (1989-1992)

Community Service

Knights of Columbus Council #15967 – Treasurer
Clarkston-Independence District Library – Board Trustee

Presentation/Presenter

Yeo & Yeo Internal Training
Yeo & Yeo Government Client Training
Michigan Government Finance Officers Association
Central Michigan School Business Officials
Library of Michigan
Michigan Library Association
Michigan Municipal Treasurer's Association
Macomb-St. Clair School Business Officials

Training

MSBO – Business Manager / CPA workshop
MSBO – Annual Conference & Exhibit Show
MICPA – Governmental Accounting & Auditing Conference
GFOA – Annual Conference
AICPA – Employee Benefit Plans Conference
MICPA – EBPAQC Designated Partner Audit Planning
MICPA – Michigan School District Update
MICPA – Audits of Employee Benefit Plans
Employee Benefit Plan Training
Accounting Updates
MGFOA – Annual Conference





Jamie L. Rivette

CPA, CGFM

Principal.



Education

BBA Bachelor Business Administration – Northwood University

Professional Certifications

Certified Public Accountant (CPA)
Certified Government Financial Manager (CGFM)

Professional Memberships

American Institute of Certified Public Accountants (AICPA)
Michigan Association of Certified Public Accountants (MICPA)
Michigan Government Finance Officers Association (MGFOA)
Michigan Association of School Boards (MASB)
Michigan Municipal Executives (MME)
Michigan Municipal League (MML)

Government

GFOA Certificate of Achievement for Excellence in Financial Reporting Program Special Review Committee
Michigan Government Finance Officers Association Accounting & Auditing Standards Committee
Michigan Government Finance Officers Association Past Board Member

Specialty Areas

Municipalities
Audits under *Government Auditing Standards*
Single Audits under 2 CFR 200

Experience

Yeo & Yeo (1999 to present)
Principal
Assurance Service Line Leader
Firm Government Team Leader

Community Service

Hemlock School Board of Education, Treasurer
Junior League Community Advisory Board
Hemlock Middle School – Volunteer Cross Country Coach

Presentation/Presenter

Fraud and Prevention in Local Governments
MICPA – “Basic Governmental Auditing”
Michigan Township Association – “GASB Update”
MICPA – “Is Your Audit Paperwork up to Snuff?”
MICPA – “Fraud Risks and Why Internal Controls are Important”
MME & MGFOA – “Preparing for a Headache Free Audit”
MICPA – “First Pensions, Now OPEB: What You Need to Know About GASB 74 & 75”
GASB 84 If you Report Fiduciary Funds, Expect Some Changes
The Case for Internal Controls – Reducing Fraud in Government Entities is Easier Than You May Think
MGFOA Spring Conference – “How to Prepare for a Headache Free Audit”
MGFOA Fall Conference – “Enterprise Fund Accounting”
Are Your Security Systems and Employees Prepared to Fight Off Potential Hackers?
Overcoming the Challenges of Remote Auditing During the COVID-19 Crisis
Analytical Procedures Can Help Make Your Audit More Efficient
What Governments Need to Know About GASB 96 Implementation

Training

Michigan Township Auditors Institute
Michigan Government Finance Officers Association Annual Conference
Government Audit Quality Control Annual Update
Governmental Accounting & Auditing Update
Super Circular – Federal Grants
GASB 68 Implementation
GASB 75 OPEB Implementation: Accounting and Auditing Considerations
State & Local Government Audit Planning Considerations
Michigan Municipal Executives Annual Conference





Michael L. Rolka

CPA, CGFM

Senior Manager.



Education

Bachelor of Professional Accountancy from Saginaw Valley State University (2012) with a major in Accounting and minor in Finance

Professional Certifications

Certified Public Accountant (CPA)
Certified Government Financial Manager (CGFM)

Professional Memberships

American Institute of Certified Public Accountants (AICPA)
Michigan Association of Certified Public Accountants (MICPA)
Michigan Government Finance Officers Association (MGFOA)

Experience

Yeo & Yeo (2012 to present)
Senior Manager
Firm Government Services Team Member



Specialty Areas

Audits of Municipalities
Single Audits under the Uniform Grant Guidance
Audits under *Government Auditing Standards*
Audits of local school districts

Community Service

Clinton River Watershed Council Finance Committee
MICPA Governmental Accounting and Auditing Expert Panel
MGFOA Legislative Committee

Presentation/Presenter

Government Fraud Case Studies
MICPA – *Creating Impactful Presentations Delivering Government Audit Results*
MICPA – *An Abundance of Relief: Auditing Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)*
MICPA – Governmental Accounting & Auditing Conference - May 2023 – *Model Accounting: Compensated Absences*

Training

Michigan Government Finance Officers Association Annual Conference
Governmental Accounting & Auditing updates
Uniform Guidance
Michigan Municipal League Conference
MICPA Government & Auditing Conference
School Update



Client References.

Yeo & Yeo brings a depth of experience in your industry. This helps us understand the terminology, the challenges, the processes, the trends, and the potential risks. With this foundation, we create a plan based on the exacting needs of your organization. Knowledge and insight meet personalization and possibilities: a perfect combination.

We have worked with the following organizations and encourage you to reach out to them to help better experience the Yeo & Yeo difference.

Cass County Medical Care Facility

Christian Lutes, Administrator-in-training
clutes@ccmcf.org
 269.445.3801
 23770 Hospital St.
 Cassopolis, MI 49031

Cass County Road Commission

Bob Thompson, General Manager
rthompson@casscoroad.com
 269.445.8611
 340 N. O'Keefe St.
 Cassopolis, MI 49031

City of Portage

Lauren VanderVeen, Finance Director
vandervl@portagemi.gov
 269.329.4452
 7900 Westnedge Ave.
 Portage, MI 49002

Lenawee County

Kimberly Murphy, County Administrator
County.administrator@lenawee.mi.us
 517.264.4508
 301 N. Main St., Old Courthouse, 2nd floor
 Lenawee, MI 49221

Clients Lost in the Past 3 Years

City of Flint	Declined to bid on RFP
Detroit Healthcare for the Homeless	Price/RFP
City of Ypsilanti	Rotation of Auditors
Gibraltar Trade Center	Audit no longer required
Summit Pointe	Sold



The Yeo & Yeo Audit Process.

YeoLean is a reimagined, Lean Six Sigma-based audit process, providing greater efficiency and overall ease in the audit engagement. Our professionals come on-site with a purpose of maximizing our immersion while minimizing your time.

Experience quicker turnaround time, thorough communication, and a structured workflow for maximum efficiency. Our award-winning process is more than applying concepts to improve processes, but rather a cultural change of focusing on audit value and continuous improvement. The audit will be performed in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*.



Pre-Planning

Pre-planning will assist in determining the information to be gathered during the audit process. Pre-planning includes a meeting with management and the audit committee to determine the logistics of the audit.



Planning

Proper planning assists us in developing an audit plan that focuses on key areas and issues. The planning phase of the audit will include the following to be used in risk assessment:

- Gathering information about the organization and environment
- Reviewing prior year audit results
- Identifying unusual and unexpected financial trends
- Obtaining an understanding of internal controls at both the entity and activity level
- Walking through significant transaction classes
- Consider management override of controls



Risk Assessment

This phase of the audit will include assessing the risk of material misstatement of the financial statements:

- Identifying significant audit areas
- Identifying significant and fraud risks using information gathered during the planning process
- Discussions with employees, management, and the Board
- Assessing risk by audit assertion (existence/occurrence, rights, and obligations, completeness, valuation, allocation, and cutoff) for account balances
- Utilization of data extraction software



Audit Plan

The audit plan will be developed to cover the significant audit areas and the risks identified during the risk assessment process. This is the core of the audit and ensures the audit is tailored to your specific needs. This is not a one-size-fits-all audit.



Single Audit

Evaluation and testing of internal controls and compliance of federal awards will be performed in accordance with the 2 CFR 200 compliance supplement and Government Auditing Standards issued by the Comptroller General of the United States. We provide specific testing and risk assessment for each major program based on the fourteen compliance areas.



Reporting

We will prepare the financial statements and disclosures from the trial balance and the information that you provide to us.

The following reports will be provided:

- Opinions on the financial statements in accordance with generally accepted auditing standards.
- Internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
- Compliance with requirements applicable to each major program and on internal control over compliance in accordance with 2 CFR 200.

We will report to those in charge of governance in accordance with professional standards. Management comments will be prepared to provide management with the opportunity to strengthen internal controls and operating efficiency.

The financial statements and communication letter will be reviewed with management before they are finalized to ensure that information has been appropriately interpreted and recommendations are practical.



Document Portal: Suralink.

Suralink is a web-based communication platform that adds transparency and efficiency to your audit. The platform provides a secure file transfer portal, dynamic request list, and real-time workflow updates. Suralink keeps all requests in the same place, making it easier to complete your engagement.



Delegate, Assign, and Filter Requests

- Delegate requests to specific team members and filter requests by status or owner
- The status of each request is indicated by a color and automatically changes with progress



Central Dashboard with Real-Time Progress Updates

- Easily view the percentage of progress of requests and engagements
- See the real-time status overview of each request in a quick view bar
- Each request holds files, comments, assignments, and an activity log
- Set preferences to receive notifications of activity relating to your engagement



Improve Efficiency

- Spend your time getting the job done, not reconciling a messy list of outstanding items
- Download all files in a section, edit a group of requests, communicate with your team, or drag and drop multiple files at the same time—all with just a few clicks



Protect Your Sensitive Information

- Integrate your current two-factor authentication provider or start using Google at no cost
- Protect sensitive information with inactivity time-out and SSL AES 256-bit encryption



A Focus on Government Audits.

The Yeo & Yeo Difference.

At Yeo & Yeo, we understand the complexity of state and federal compliance requirements. We also understand the importance of working with a partner you can trust. Our work in governmental audits goes beyond the technical; we want to maximize efficiency in a very human, very Yeo & Yeo way. The following sets us apart.

Exceptional People.

Expertise. Empathy. Enthusiasm. All of Yeo & Yeo's experts choose their career path through personal experience and interest making them extraordinarily dedicated to their work. Yeo & Yeo is known for its exceptional service, professional staff, and the enjoyable experience you will have while working with them.

Deep Experience.

Our statewide firm has 45 dedicated governmental auditors that provide services to organizations throughout Michigan. We have the knowledge and insight to recognize opportunities and identify specific areas of your organization that can be strengthened.

Timely Communication.

Our start to finish scheduling process ensures accurate pre-planning for a smooth transition. Our clients know what to expect when we arrive on site. We make it a priority to provide frequent updates and communication throughout the entire engagement.

Partner Involvement.

We maintain the same partners on engagements year after year, creating ongoing continuity and deep situational knowledge. Your dedicated partner-in-charge will be onsite and available to you during the audit. A concurring partner will provide a high-level overview for quality control.

A Passion for Community.

It's our passion to invest time, talent, and resources in the communities where we live, work, and play.



Proposed Schedule.

October or November

Contact with Management
Planning Meeting
Preliminary Field Work

January

Field Work (Audit Plan)

March

Exit Conference with Management
Financial Statements
Single Audit Report
Management Letter

March or April

Presentation



Professional Fees.

Fees are based on standard hourly rates plus out-of-pocket costs and the time anticipated to complete the audit. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.

The bid is based on our estimate of the time required to audit the Cass County under normal circumstances. Adequate, reconciled supporting data must be readily available to maintain and/or reduce overall cost of a properly conducted financial and compliance audit.

The maximum fees for the audit engagement are detailed as follows:

Year	2023	2024	2025
All-funds Financial Audit	\$41,000	\$42,500	\$44,000
Single Audit*	\$7,000	\$7,400	\$7,800
Total	\$48,000	\$49,900	\$51,800

*Pricing for the Single Audit includes one (1) major program. Additional major programs required to be audited will add additional fees of \$2,500 per program.

Beyond September 30, 2025, Yeo & Yeo provides Cass County the option for an engagement extension. Upon receiving an extension request, Yeo & Yeo will provide Cass County an updated engagement letter outlining fees for the extended engagement option.

The bid includes advice and answers to questions regarding accounting procedures and/or content of the audit report throughout the year that are brief in nature and do not require research.

We consider the services to be provided as a fixed fee engagement. As such, we consider overruns to be our responsibility. For example, if we incur additional time to gain a better understanding of a program or to satisfy ourselves on an issue, our philosophy is that there should be no additional costs to the client. Our planning process reduces the risk of overruns during the course of the audit.

However, if overruns are a result of our determination that not all information has been provided, the inability of staff to provide us with the necessary information to conduct the audit, delays in the process on your part, or new pronouncements or audit requirements not in effect at the time of the proposed fee, we would discuss these issues with you to consider the need for additional billings. In such a case, any overruns would be discussed with you as soon as discovered and an agreement reached before any additional billings would occur. Any costs incurred as a result of requests by federal overseers would also be absorbed by us unless they were unusual and significant. In such a case, we would discuss them with you and come to an agreement on additional fees prior to undertaking the work. *We assure you that you will have no surprises.*



New Accounting Pronouncements or Standard Updates effective following the date of this document may be subject to additional fees. Our fees may be subject to change if the consumer price index (CPI) exceeds the prevailing rate at the date of the proposal.

This proposal is a statement of interest, not a binding contract.

Thank You for Considering Yeo & Yeo.

We appreciate the opportunity to present this proposal and are committed to helping you achieve your goals. This is more than just a project for us; it's an opportunity to create an important relationship built on success.

Yeo & Yeo's Government Services was created for this exact purpose, and we look forward to the selection process. Beyond your engagement team, you will have access to our full Government audit team of experts. We would love for you to get to know them. Use the link below or scan the QR code to watch a video introducing our team.



Video link: yeoandyeo.com/government-services-engagement-team

If you have any questions or concerns or need clarifications, do not hesitate to contact me.

Let's thrive.

Alan D. Panter, CPA, CGFM
Principal, Yeo & Yeo
Alan.panter@yeoandyeo.co



July 14, 2023

PROFESSIONAL AUDITING SERVICES

PROPOSAL FOR **Cass County**

Submitted by:

Nathan C. Baldermann, CPA, CGFM, Principal

nathan.baldermann@rehmann.com

Statement of Confidentiality The information in this proposal is confidential and proprietary. It has been made available to the above stated company/person solely for their consideration in evaluation of this proposal. In no event shall all or any portion of this proposal be disclosed or disseminated by the above stated company/person without the express written permission of Rehmann. © 2023 Rehmann All Rights Reserved.

July 14, 2023

Jennifer Rentfrow
Finance Director
Cass County
120 N Broadway, Suite 116
Cassopolis, MI 49031

Rehmann Robson LLC ("Rehmann") greatly appreciates the opportunity to submit our proposal to audit the financial statements of Cass County ("the County") for the years ending September 30, 2023. As a leading professional services firm serving the governmental industry, you can be confident that we are well positioned to serve the County. Our team will leverage industry experience, skills and knowledge of issues impacting the County to provide high-quality services in a timely, efficient manner.

Our mission is to bring energy, focus and integrity to every interaction — relentlessly pursuing expertise to accelerate your goals. This means that you will:

- Have your audits managed and performed by full-time governmental professionals
- Work with a team known for excellence and efficiency in government financial reporting
- Have access to customized training and value-added services
- Benefit from our extensive and unique use of technology
- Understand and appreciate our approach of budgeting *better hours* rather than *more hours*

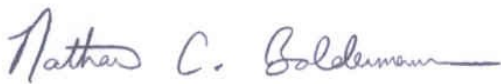
As a result of the large volume of governmental audits our team performs, we are intimately familiar with your industry – Rehmann understands your unique challenges, we know what to expect and we will share best practices. This depth will allow us to serve you from the very beginning with minimal disruption while maintaining a high level of engagement effectiveness and efficiency.

We look forward to hearing from you regarding your decision. In the meantime, please contact us with any questions you may have. This proposal is a firm, irrevocable offer for 90 days to provide independent auditing services at the prices quoted herein.

Thank you for considering Rehmann.

Sincerely,

Rehmann Robson LLC



Nathan C. Baldermann, CPA, CGFM
Principal

WHAT YOU’LL FIND INSIDE

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A black and white portrait of Stacie Kwaizer, a woman with short blonde hair and glasses, wearing a light-colored blazer over a dark top and a pearl necklace. The portrait is set against a blue background with a white diagonal line.

“At Rehmann, it’s our goal to help our clients look to the future with confidence. With our experience, our industry expertise and our range of resources, we aim to transform the client experience through a business advisory approach.”

STACIE KWAIZER, CPA
CEO

FIRM EXPERIENCE

Founded in 1941 as a single accounting firm, Rehmann has evolved into a fully integrated financial services and advisory firm that provides accounting and assurance, comprehensive technology, accounting and human resource solutions, specialized consulting and wealth management services. Our goal is to meet the demands of today's governments by offering a greater scope of resources and experience, all while employing a forward-thinking service model that guarantees complete client satisfaction and confidence.

GOVERNMENTAL INDUSTRY EXPERIENCE

Rehmann has a cross-functional team of professionals with extensive governmental industry experience. This unique group is dedicated specifically to serving clients in the public sector on a year-round basis and includes 75+ full-time professionals skilled in assurance services and accounting solutions for governmental entities. Other departments within our firm also work with public sector clients providing technology and human resource solutions.

WE SERVE

1,000 PUBLIC SECTOR
ENTITIES FIRM-WIDE



182.7 MILLION

Total revenue
in 2022



950+

Number of
associates



OFFICES

Located throughout
Michigan, Ohio and Florida

CASS COUNTY AND REHMANN

Rehmann is widely regarded as a top public accounting firm in Michigan for the government industry, in particular its services to counties. Rehmann provides auditing services to 20 counties across the State of Michigan. In addition, we provide finance and accounting services to several other counties, including outsourced finance director services in one county and outsourced CFO services for another county department.

Rehmann further demonstrates its commitment to county governments through active support and participation in the Michigan Association of Counties, where we are a Premier Member in the MAC Corporate Partnership Program, and the Michigan Association of County Administrative Officers, where we regularly sponsor, attend and speak at its annual conference.

Rehmann

With this level of experience and commitment to county governments, Rehmann is uniquely positioned to provide Cass County the best value for its audit services through our perspective and depth of knowledge with the issues that Michigan counties face on a day-to-day basis.

As a part of the firm's strategic plan, the public sector, which includes services to government and not-for-profit entities, has been identified as a priority industry. Cass County closely aligns with this priority and would be an important part of the firm's further expansion into the industry, in particular its commitment to county governments.

YOUR REHMANN OFFICE

Rehmann is committed to serving the County. Accordingly, your audits will be managed and performed by governmental audit and financial reporting professionals from our Jackson office with technical standards support from Grand Rapids office executives. Two principals (the signing engagement principal and a concurring review principal), one senior manager, one senior and two staff auditors will be assigned to the County's audit. All individuals assigned to your audits will be full-time employees of Rehmann, assuring that you receive the local, personalized service you deserve.

PEER REVIEW

The AICPA's peer review program requires that a CPA firm have an independent audit of its quality control documents, systems and procedures every three years. A copy of our most recent peer review report, which included a review of specific government engagements and for which Rehmann received a rating of *pass*, can be found in the Appendix.

EXPERIENCE AUDITING FEDERAL AWARDS

The professionals of Rehmann's public sector group are primarily focused on governmental accounting, auditing and consulting, so all members of the County's engagement team will have extensive experience in auditing federal programs. Each year, Rehmann audits organizations administering hundreds of millions of dollars in federal awards; that means the County will consistently receive meaningful comments and advice on how to enhance your financial management of those programs.

Single Audits Performed by Rehmann (for fiscal years ending in 2021)

TYPE OF ENTITY	NUMBER OF CLIENTS AUDITED	TOTAL FEDERAL EXPENDITURES
City	13	\$ 110,573,420
County	21	279,203,342
School	52	179,355,644
Other government	11	34,323,994
Not-for-profit	24	195,387,744
Higher education	17	351,375,476
Tribal government	2	58,266,517
Grand Total	<u>140</u>	<u>\$ 1,208,486,137</u>

EXCELLENCE IN GOVERNMENTAL FINANCIAL REPORTING

Rehmann's experience in assisting clients to receive (and keep receiving) the GFOA Certificate of Achievement for Excellence in Financial Reporting is extensive. Many of our executives volunteer their time as GFOA reviewers, totaling to more reviewers than any other organization in Michigan. On average, we assist **30 clients annually** in receiving the GFOA or ASBO Certificate, including cities, counties, school districts and other entities.

For first time submitters, we provide sample financial reports, the checklist used by the GFOA reviewers and spreadsheets for the statistical section. More importantly, we explain the process and identify the additional information that needs to be gathered, where it can be found and what the County will need to prepare. Whether a first-time submitter or long-time certificate recipient, Rehmann will provide a range of assistance with the statistical section, MD&A tables and transmittal letter narratives. We are also available to assist in addressing the prior year GFOA review comments.

ACCESS TO CUSTOMIZED TRAINING FOR THE COUNTY

Drawing on our extensive background of providing auditing and consulting services to governmental and related not-for-profit entities, Rehmann has developed a wide array of training sessions specifically targeted to the public sector. Following are several options we have for government financial managers:

Governmental webinar series

Rehmann hosts webinars regularly to keep our clients and prospects updated on issues related to the public sector. Topics that may be covered at our governmental seminar series include accounting, auditing and financial reporting, the risk of fraud, pension updates, grants management, uniform guidance and subrecipient monitoring.

Publications

Rehmann will keep the County informed about important issues with regular communication and through our publications. Our monthly email newsletter, *Empower*, covers technical changes and addresses relevant, practical issues – authored by our dedicated team of Rehmann advisors.

CERTIFICATIONS AND MEMBERSHIPS

Rehmann is actively involved in industry associations that provide access to professionals with governmental and not-for-profit experience across the country.



More importantly, Rehmann professionals are involved in leading these organizations in the following ways:

- **MSBO:** Member, and regularly provides speakers for training
- **CMHA:** Affiliate member, and regularly provides speakers for training
- **AICPA:** Member of the Government Audit Quality Center (GAQC)
- **MICPA:** Member/past chair of the governmental taskforce, and regularly provide speakers to train other CPAs across the state
- **GFOA:** Multiple special review committee members, and an advisor to the CAAFR Committee
- **MGFOA:** Multiple former board members and current member of the Standards Committee
- **AGA:** Multiple current and former AGA board members

CERTIFIED GOVERNMENT FINANCIAL MANAGERS



The Certified Government Financial Manager (CGFM) designation is a mark of excellence in government financial management, which signifies the highest level of education, experience and ethical standards in the government environment. Rehmann has 10 professionals with the designation.

CHARTERED GLOBAL MANAGEMENT ACCOUNTANTS



The Chartered Global Management Accountant (CGMA) designation was developed to recognize accounting professionals who have attained a proven track record of management accounting experience in business, industry or government. Rehmann has 30+ professionals with this designation.

SIMILAR ENGAGEMENTS



LOST CLIENTS

Rehmann strives to have long-term relationships with its clients; however, due to acquisitions, rotation policies, competitive fee situations, or other routine business decisions, clients are occasionally lost. Due to our commitment to confidentiality, we cannot disclose client-specific facts. However, we are not aware of any situations where we lost a client due to technical knowledge or service quality issues.

CLIENT REFERENCES

We invite you to contact our clients directly and ask about our people, capabilities and service. Below are several engagements that are similar to the County's engagement. If further detail is essential for proposal evaluation, a complete list of governmental audit clients can be made available for review confidentially.

Berrien County

Financial statement and single audits led by Nathan C. Baldermann, CPA, CGFM
Doug James, Director of Financial Services
269.982.8623
djames@berriencounty.org

Calhoun County

Financial statement and single audits led by Nathan C. Baldermann, CPA, CGFM
Jeryl Schoepke, Deputy Controller
269.781.0971
jschoepke@calhouncountymi.gov

Jackson County

Financial statement and single audits led by Nathan C. Baldermann, CPA, CGFM
Cecilia Anderson, Finance Director
517.768.6614
canderson@co.jackson.mi.us

STAFF QUALIFICATIONS AND EXPERIENCE

One Team. One Focus. Your Success – Your engagement will be managed by full-time governmental auditors, and your Rehmann team will have the optimal combination of skills and experience to support your success. As a result, these professionals will be able to work with you as peers, sharing knowledge and best practices, and meeting your completion deadline. Another continuing benefit will be ready access to these professionals to answer questions, discuss options and receive timely technical assistance. The Rehmann client service delivery model ensures you will have *direct access* to all members of your Rehmann team.

Engagement Principal | Nathan Baldermann, CPA, CGFM

Nate will be integrally involved in planning and overseeing your audits, ensuring we are meeting and exceeding your needs. He will provide access to additional resources available within the firm and through our industry networks.

Concurring Principal | Paul R. Matz, CPA, CGFM

Paul will be available as a backup for Nate or for partner rotation in future periods, if desired.

Senior Manager | Corrin R. Day, CPA

Corrin has significant experience serving governmental entities and will be responsible for overseeing the engagement, completing audit procedures and supervising staff. She will maintain active communication with the County throughout the year.

Senior auditor | Teresa S. Freeman

Teresa will conduct and supervise the audit procedures. She will be involved on a full-time basis for the duration of the audit for each annual audit and we will seek to assign her for the entire audit contract term.

Staff auditors

Our staff accountants have one to five years of experience and will perform many of the audit procedures, as directed by the engagement executives. The final decision of which individual staff we will assign to your audits will be made when we prepare our schedule.

Client ambassador

Throughout the year, you can expect an objective Rehmann advisor to serve as the County's client ambassador. Your client ambassador will ask for feedback on the quality of our service and about your experience as a Rehmann client to ensure we are doing all that we can to exceed your expectations.

Biographical resumes of these executives are included on the following pages.

There have been no civil or criminal investigation matters or complaints leveled by the state board of accountancy or other regulatory authority involving Rehmann or any of our principals or employees.

CONSISTENT STAFFING

It is our policy to assign the same staff to continuing engagements each year, whenever possible. Promotions, new responsibilities and circumstances beyond our control may necessitate the substitution of certain staff accountants with associates of comparable experience over the course of a contract. However, we will not change our engagement executives without prior approval from the County.

In addition, Rehmann is dedicated to controlling staff turnover because we recognize that efficient client service benefits both our clients and our firm. We take pride in offering our employees a progressive employment structure, including flexible work schedules, with competitive compensation and benefit programs. The average turnover rate for the past three years is 14.6%, which is on trend with the national average in the accounting industry. While some degree of staff turnover is inherent in the public accounting profession, our commitment to attract and retain top talent minimizes the impact on our clients.

CONTINUING PROFESSIONAL EDUCATION

To maintain our competitive edge and to stay ahead of the curve on technical quality, we place significant emphasis on continuing professional education with appropriate focus on industry specialization and relative responsibility levels. **All professionals designated as CPAs meet or exceed the State and GAO's CPE hour requirements through a variety of external and internal programs.**

For each industry association listed in this proposal, Rehmann professionals attend the majority of the training opportunities they offer, frequently as presenters. Internally each year, Rehmann sponsors multiple in-person and virtual training opportunities, governmental technical updates and updates on auditing standards with an emphasis on engagement planning, risk assessment, and analytical review techniques. Rehmann logs each CPE course that associates attend through our centralized CPE tracking software. Detailed CPE reports are readily available for specific individuals upon request.



NATHAN C. BALDERMANN, CPA, CGFM

PRINCIPAL

Governmental and Not-for-Profit Services

 517.841.4235

 nathan.baldermann@rehmann.com

 Ferris State University
BS, accounting

CURRENT ROLE

Nate is the primary business advisor for a multitude of governmental clients, leading financial statement audit, single audit and consulting engagements. With a concentration on governmental and related not-for-profit entities, one of Nate's strengths is sharing best practices for efficient operations.

Nate serves on Rehmann's government audit quality control subcommittee, ensuring compliance with technical standards and Firm-wide consistency.

SERVICE AREAS

- Governmental and not-for-profit auditing and consulting
- Federal award compliance auditing
- Community mental health compliance, auditing and consulting
- GASB standards implementation

EXPERIENCE

Nate has worked exclusively in the governmental and not-for-profit sector since he began his career with Rehmann in 1994 as an intern. With deep knowledge in the industry, Nate has assisted governments in various stages and is able to draw upon that experience to provide fresh ideas to his clients.

Nate has worked with counties, cities, local and intermediate school districts, public school academies, community mental health agencies and various other governmental and not-for-profit organizations.

A CLOSER LOOK

- Highly regarded in the governmental industry, Nate served on the Michigan GFOA's accounting standards committee and previously served on the board of directors.
- Having served on the Special Review Committee for the GFOA's Certificate of Achievement for Excellence in Financial Reporting (COA) Program, Nate is well-versed in comprehensive annual financial reports and has assisted numerous clients in receiving the certificate.
- As a thought leader in the industry, Nate has presented on new and changing standards for organizations including the Michigan GFOA, the MICPA and the AGA.

“My career has focused solely on the governmental and not-for-profit sector, and our clients benefit from that by experiencing a streamlined process resulting in a wealth of knowledge and best practices applicable to their entity.”



PAUL R. MATZ, CPA, CGFM

PRINCIPAL | DIRECTOR OF PUBLIC SECTOR QUALITY MANAGEMENT
Governmental and Not-for-Profit Services

 231.739.9441

 paul.matz@rehmann.com

 Calvin College
BS, accountancy

CURRENT ROLE

Paul, the firm's director of public sector quality management, is the primary business advisor for a multitude of governmental and not-for-profit clients, leading financial statement audit and single audit engagements. With a concentration on serving the public sector, Paul is committed to helping clients improve their operations by sharing best practices.

Paul serves on Rehmann's government audit quality control subcommittee, ensuring compliance with technical standards and firm-wide consistency.

SERVICE AREAS

- Governmental and not-for-profit auditing and consulting
- Federal award compliance auditing
- GASB standards implementation
- School district auditing and consulting

EXPERIENCE

Paul joined Rehmann in 2009, during which time he has concentrated exclusively in the governmental and not-for-profit sector. With deep knowledge in the industry, Paul has assisted governments in various stages and is able to draw upon that experience to provide fresh ideas to his clients. Paul's public accounting career began in 2001 and he is licensed as a CPA in both Michigan and Florida.

Paul has extensive experience working with local and intermediate school districts, counties, cities, road commissions and a variety of not-for-profit organizations.

A CLOSER LOOK

- Keeping up-to-date on the latest industry standards, Paul is a member of the AGA West Michigan Chapter, the AICPA and MICPA — and he attends national and local continuing professional education programs.
- Actively involved in his community, Paul serves as the board treasurer for Western Michigan Christian High School.
- Paul makes it a priority to proactively discuss new and changing standards with his clients; most recently his clients have recognized an easy implementation of pension-related GASB pronouncements.

“I focus on being responsive, proactive, and staying ahead of deadlines. As a result, our clients see us as part of their team — not just their auditor.”



CORRIN R. DAY, CPA

SENIOR MANAGER

Assurance and Financial Reporting

 517.841.4242

 corrin.day@rehmann.com

 **Michigan State University**
MS, accounting
BA, accounting

“Rehmann’s professionals have extensive industry knowledge and a willingness to go above and beyond to meet client needs.”

CURRENT ROLE

Corrin serves as a liaison between clients and the engagement team and supervises staff to ensure timely completion. She communicates with clients throughout the engagement and is committed to answering questions in a timely manner and creating an experience that is as stress-free as possible.

Corrin prepares and reviews financial statements and leverages her technical experience with information technology to assist with client issues. Corrin assists with training and research related to Governmental Accounting Standards Board (GASB) pronouncements. Each year, she advises clients on how the latest technical standards affect their organization and ways to prepare for implementation.

SERVICE AREAS

- Governmental and not-for-profit auditing and consulting
- K-12 school district auditing
- Federal award compliance auditing
- GASB standards implementation

EXPERIENCE

Corrin’s public accounting career began at Rehmann in 2014. She has held roles of increasing responsibility and provided a range of financial statement preparation and review services to governments and not-for-profit organizations. She has experience auditing cities, counties, townships, schools, not-for-profit organizations and road commissions.

A CLOSER LOOK

- Corrin is a member of Michigan School Business Officials (MSBO), American Institute of Certified Public Accountants (AICPA) and Michigan Association of CPAs (MICPA).
- Corrin presents on single audit and governmental audit matters at internal training sessions throughout the firm.



TERESA S. FREEMAN

SUPERVISOR

Assurance and Financial Reporting

 517.787.6503

 teresa.freeman@rehmann.com

 **Western Michigan University**
MSA & BBA, Accounting

CURRENT ROLE

Teresa focuses on providing assurance and financial reporting services to governmental and not-for-profit clients. She helps clients prepare for implementation of new technical standards and is available to communicate with clients throughout the year.

SERVICE AREAS

- Governmental and not-for-profit auditing and consulting
- Federal award compliance auditing
- HUD and MSHDA compliance auditing
- FASB standards implementation
- GASB standards implementation
- School district compliance, auditing and consulting

EXPERIENCE

Teresa's public accounting career began in 2017 and she joined Rehmann in 2019, providing a range of financial statement preparation and review services to governments and not-for-profit organizations. She has experience auditing cities, counties, townships, schools, road commissions, not-for-profit organizations, healthcare organizations, real estate organizations, and human service organizations. Teresa is HIPAA Certified.

A CLOSER LOOK

- Teresa is a member of the Michigan Association of Certified Public Accountants.
- Continually expanding her industry knowledge, Teresa participates in various training opportunities on single audit and governmental audit matters.
- With continuously evolving GASB and FASB pronouncements, Teresa stays ahead of the latest technical standards through training and research and helps clients understand and apply the newest pronouncements.

“With an experienced team supporting one another, we're never afraid of trying something new – and we bring that same outlook to our clients.”

SPECIFIC AUDIT APPROACH

Rehmann is committed to delivering high-quality assurance services in a timely, efficient manner.

DELIVERABLES

- Financial and single audit for the years ending September 30, 2023
- Preparation of a management letter of comments and recommendations
- Exit conference with management
- Presentations to the finance (or audit) committee and/or board
- Due diligence reviews of various official statements for periodic debt issuances, if requested
- Availability for ongoing technical assistance throughout the year

The format and presentation of the financial statements will conform to the applicable standards set forth by:

- Governmental Accounting Standards Board (GASB)
- American Institute of Certified Public Accountants (AICPA)
- Government Finance Officers Association (GFOA)
- U.S. Office of Management and Budget
- Michigan Department of Treasury

APPROACH

We will complete our work in four inter-related phases. A brief overview of our audit approach is provided below; a detailed explanation of the audit process and Rehmann's approach can be provided upon request.



Phase 1: Planning and risk assessment

Your Rehmann team will hold a planning meeting with the County prior to the start of the engagement to schedule our audit procedures, arrange for downloads of information, document internal controls over financial reporting and compliance, and review other materials. We will also begin preparing the format of the financial statements in Microsoft Excel.

Once the County has a reasonably-adjusted trial balance available, our team will analytically review the draft financial statements and document our assessment of audit risk by areas. We will use this information to tailor our standard audit programs to correlate with our risk assessment of the County's accounting and financial processing environment.

Phase 2: Audit procedures and testing

Working from the reasonably-adjusted trial balance, we will begin year-end audit procedures (also referred to as audit "fieldwork"). These procedures may include on-site fieldwork, remote audit procedures, or a mix of both. Our lead schedules and audit workpapers will be created based on the County's draft financial statements. Each audit area will be tested through a combination of analytical, substantive and sampling procedures, consistent with the tailored audit programs developed in Phase 1.

As these procedures are completed, our team will review the workpapers, quality control documents, and checklists as part of our formal system of quality control. All comments and issues generated by these reviews will be resolved in the field.

Phase 3: Prepare and review draft financial statements

Financial statement preparation continues through the entire audit process; once the financial statements and related notes have been compiled, they will also be processed through our formal quality control process.

In addition, we will summarize our recommendations and observations in writing and schedule an exit meeting with the County's management team to discuss our findings, including internal control and program compliance observations and recommendations.

Phase 4: Conclude audit and issue final financial statements

After management has reviewed the draft financial statements and any audit findings or recommendations, we will perform conclusion and issuance procedures. Once complete, we will provide final versions of the financial statements and reports.

SCHEDULE

Our anticipated schedule of audit milestone dates is intended to comply with your filing date. An initial estimate of such dates is as follows:

DESCRIPTION	DATE(S)
Planning phase	November 2024
Primary audit procedures (fieldwork)	January 2024
Draft reports	Last day of audit procedures
Final reports	March 2024

QUALITY CONTROL

In order to ensure that all engagements meet our high-quality standards, we have implemented a firm-wide system of quality control. The significant components of this system, as they relate to your audit, are as follows:

- All workpapers and audit programs are reviewed by the associates' immediate supervisors, and ultimately, the engagement principal.
- Draft financial statements and other reports are given a detailed review by an associate not connected with their preparation.
- Finally, the financial statements and other reports are reviewed for format, presentation and compliance with all applicable professional guidance and technical pronouncements by the engagement principal and two top-level executives independent of the engagement team.

Through this quality control process, we are able to assure our clients that their financial reports have been subjected to the most stringent review of technical compliance and reporting excellence available.

SIGNIFICANT EXECUTIVE INVOLVEMENT

You can expect substantial involvement from your engagement executives. When our most experienced people are investing a significant amount of time in an engagement, we will conduct the audit with optimal efficiency. In addition, we've experienced that frequent executive interaction with our clients strengthens our relationship, gives us a deeper understanding of your needs, and fully leverages the knowledge and experience of your Rehmann team.

EFFECTIVE USE OF TECHNOLOGY

Rehmann enhances our client experience using technology. Whether the County desires fieldwork to be completed onsite or offsite, rest assured that Rehmann has the capability to seamlessly meet your needs. Our enhanced audit technology includes:

- Data extraction, automation, and advanced data analysis tools to provide management with valuable insights
- Advanced analytics, artificial intelligence, and machine learning software to provide greater accuracy and efficiency
- Work from anywhere, anytime tools — a highly secure Virtual Private Network (VPN) enables Rehmann associates to access network data remotely, in a completely protected way
- Convenience for clients — Rehmann's cloud-based document exchange platform allows for secure, paperless document transfer from clients to their engagement team accessible anytime, anywhere. This platform also incorporates a digital document workflow to track status of requests and the audit.
- Ability to work with your IT department to obtain the audit documentation from your systems remotely, if desired
- Collaboration tools for communication — associates use secure tools for video conferencing and phone calls

FEES

Based on your request for proposal, the estimated fees are as follows:

SERVICE	2023	2024	2025
Financial and single audits	\$ 65,000	\$ 68,000	\$ 71,000

This proposal is based on professional standards in effect as of the date of our proposal, not including GASB 96, for which additional fees will be billed separately based on actual time and effort to implement the standard.

Our fees are based on the assumption that the County will provide a reasonably adjusted trial balance at the beginning of our audit and that current standards remain applicable. Should the County require assistance in obtaining a reasonably adjusted trial balance or professional standards significantly change making our estimate unreasonable, we will work with the County in arriving at a new fee that is commensurate with the additional work and hours required prior to performing such services.

Our fees for the single audit, which are included in the pricing, contemplate a single audit with one major program. Additional major programs, if required, would be billed separately at \$5,000-\$8,000 each, depending on the size and complexity of the related compliance requirements to be tested.

HOURLY RATES

If the County wishes to extend or request additional services, we will discuss the work in advance to ensure agreement on scope and fees, which will be determined based on the amount of professional time and the level of personnel required to complete the project.

Rehmann works to maintain hourly rates that are as reasonable and as consistent as possible. For the past three years, our standard hourly rates, which are frequently discounted based on the scope and timing of the project, are as follows:

LEVEL	2023	2022	2021
Principal	\$570	\$540	\$490
Senior Manager	\$430	\$405	\$365
Manager	\$365	\$345	\$310
Senior	\$290	\$275	\$250
Staff	\$225-265	\$210-250	\$190-225

NEXT STEPS

Thank you for the opportunity to propose services to the County. We are confident Rehmann will meet and exceed your expectations. Please contact us with any questions you may have.

Nate Baldermann, CPA, CGFM | 517.787.6503 | nathan.baldermann@rehmann.com



APPENDIX

Peer review report

PEER REVIEW REPORT

PAGE 1 OF 2



CliftonLarsonAllen LLP
CLAconnect.com

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

September 15, 2020

To the Principals of Rehmann Robson LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Rehmann Robson LLC (the Firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The Firm is responsible for designing a system of quality control and complying with it to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards* (including compliance audits under the Single Audit Act), audits of employee benefit plans, an audit performed under the Federal Deposit Insurance Corporation Improvement Act (FDICIA), and an examination of a service organization (SOC 1 engagement).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.



A member of
Nexia
International

Rehmann

To the Principals of Rehmann Robson LLC
and the National Peer Review Committee
Page 2

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Rehmann Robson LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2020, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Rehmann Robson LLC has received a peer review rating of *pass*.

CliftonLarsonAllen LLP

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EMPOWER YOUR PURPOSE®



A **VIEW** of Success

A Proposal to Provide Professional Services Prepared for

County of Cass

Submitted by

Stephanie Cleaver, CPA

Delivered on

July 13, 2023

Prepared by

AHPA 

2311 E. Beltline Ave SE, Suite 200 | Grand Rapids,
MI 49546 616.942.6440 | www.ahpplc.com



July 13, 2023

Jennifer Rentfrow, Finance Director
County of Cass, Michigan
120 N. Broadway, Suite 116
Cassopolis, Michigan 49031

Choosing an audit team is an important decision for you and the County of Cass, but it doesn't need to be a complicated one. The team you select should have the ability to add *value* and advise your organization as you grow and your needs change. It should have *integrity* and an *efficient* and collaborative work ethic that shows a commitment to the County of Cass's success based on a *wealth* of experience in the local government industry. You need a team who can identify and respond to your specific needs, keeping you in their *VIEW* at all times. We are that team!

We understand that management is seeking a financial statement audit for the County of Cass and a single audit for the three-year period beginning with the year ending September 30, 2023. In addition, we will provide consultation services throughout the year regarding matters or developments affecting accounting and financial reporting of governmental entities. Based on our knowledge of the industry, we have made the following observations:

- The issues facing the County of Cass are unique to you. Our wealth of experience with governmental entities gives us insight to advise you on present and future accounting and financial reporting matters.
- We understand the complexities of gathering information and preparing for this type of engagement and have developed a set of best practices that ensure that you receive an efficient audit as our engagement team works alongside you and your staff.
- The County of Cass is interested in working with a firm that provides value that goes beyond the printed reports. We strive for open and frequent communication throughout the year on matters affecting you. We work closely with management to understand your needs and expectations and design services to efficiently meet your goals.

We have taken the above observations into consideration and have assembled a team of professionals with the necessary skills and experience to provide solutions to meet the needs of the County of Cass today and into the future.

Thank you for the opportunity to propose on the County of Cass engagement. We would be happy to speak with you in more detail about the information contained in this proposal. We look forward to working with you.

Sincerely,

Andrews Hopper Pavlik PLC



Proposal Roadmap

<i>AHP View</i>	Page 3
<i>A Snapshot of Your Proposal</i>	Page 4
<i>Firm Overview</i>	Page 6
<i>Your Audit Team</i>	Page 8
<i>Your AHP Experience</i>	Page 13
<i>Audit Approach</i>	Page 15
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<i>Your Investment</i>	Page 24
<i>Peer Review Report</i>	Appendix A



*As a client of AHP, you can trust that our interactions
are guided by these four core principles:*

Value

Quality services from a regional firm that bring value to our clients

Integrity

A high level of integrity to support the continued success of our clients and our firm

Efficiency

Efficiency in achieving cost-effective results for our clients and AHP

Wealth

Services that increase our clients' wealth of knowledge and financial resources

Snapshot

A glimpse into your proposal

We are excited to propose on auditing services for the County of Cass. As a client of AHP, you'll receive top-notch client service based on the AHP VIEW philosophy. Guided by our VIEW, AHP's goal is to create a long-term relationship in which you receive exceptional value, creative solutions, and excellent service. In this proposal you'll find how our VIEW translates to success for this engagement and your organization. Below is a summary of what you'll find in the proposal.

Value

Quality services from a regional firm that bring value to our clients

- We believe our fees are fair to both our clients and our firm and we work hard to ensure you'll see the value of the solutions we provide above and beyond the scope of the engagement.
- As a client, you will have direct and significant access to engagement partners and executives in all phases of our services, as well as throughout the year.
- Year-round we answer miscellaneous questions and communicate with you when any issues affecting The County of Cass arise.
- No surprise billings. We feel our proposed fees are fair to you and to AHP. If additional services are needed, the associated fees will be at the same reasonable rates.
- We feel our proposed fees are fair to you and to AHP. If additional services are needed, the associated fees will be at the same reasonable rates.

Integrity

A high level of integrity to support the continued success of our clients and our firm

- AHP has the appropriate licensure, independence, experience, and controls in place to support the integrity of the work we will perform for you.
- You can trust our experience in financial reporting is backed by an unblemished record. Our practices are sound, and we will protect your confidentiality with utmost seriousness.
- AHP has controls in place to ensure quality standards have been met and is subject to internal and external quality control procedures.
- You'll find a sample of AHP clients who will endorse our level of integrity in the *References* section.

Snapshot

Efficiency

Efficiency in achieving cost-effective results for our clients and AHP

- *Your AHP Experience* goes into detail on how we work with your current auditors and staff to ensure the transition to a new firm is smooth.
- Effective use of technology allows us to work seamlessly with you throughout the engagement, increasing collaboration and efficiency. It also provides us with the ability to provide you with the best service team possible, regardless of location.
- AHP's *Audit Approach* is a process designed to obtain sufficient audit evidence and render an opinion in a manner that is timely and cost-effective for our clients.

Wealth

Services that increase our clients' wealth of knowledge and financial resources

- *Your Audit Team* is constructed of professionals who have significant experience in auditing governmental entities. We leverage the skill sets and experience of professionals from across the firm for your benefit.
- Our professionals stay ahead of trends in governmental accounting and auditing, as well as the latest in compliance and federal program auditing, ensuring that your audit will be completed efficiently.
- AHP's membership in Allinial Global (AG), an association of over 100 accounting and consulting firms throughout the world, extends your access to expertise through the extensive industry and service-specific knowledge base of our fellow AG firms.
- We continue to discuss with you and evaluate any potential impact that new and emerging issues will have on the County of Cass (fees related to resolution of the issues will be fair and reasonable based on the time incurred).

Testimonial Video

Please visit <https://www.ahpplc.com/about> to watch this short video to learn more about AHP and why our clients chose and continue to choose us.



Firm Overview

AHP by the Numbers

1993 Built on a foundation of delivering excellence and value, Andrews Hooper Pavlik PLC was founded in 1993 by three partners from the Saginaw and Lansing offices of Ernst & Young. They set out to provide traditional accounting, audit, and tax services with accessibility at a local level. Our "Big Four" firm history allows us to bring a level of technical and industry experience to our engagements that makes AHP stand out from other regional CPA firms.

Large enough to meet all of your accounting and consulting needs...

9 Our roots are in nine Michigan offices, but our geographic reach extends much further. We have clients throughout the midwest and beyond.

Ann Arbor
Bay City
Bloomfield Hills
Flint
Grand Rapids
Greater Lansing
Midland
Owosso
Saginaw



2 AHP's two affiliates have broadened our service offering and allowed us to transition beyond traditional certified public accounting services into a trusted advisor role.

AHP CONSULTING LLC

Offers a broad range of services to help businesses improve processes, manage risk, and promote growth. We also offer an extensive array of technology services that are designed to assist you in identifying and organizing your business' pertinent information, safeguarding it from unauthorized users, and regenerating it should a disaster occur.

AHP FINANCIAL SERVICES INC

As an Independent Registered Investment Advisor, AHPFS can provide a full portfolio of retirement planning and investment management services to assist you in planning for a secure future. With their innovative financial planning tools, clients are able to visualize their future with confidence.

170+ With a team of over 170 professionals to provide a full suite of professional services.

#12 AHP's current ranking on Crain's 2023 List of Largest Michigan Accounting Firms

...small enough to offer personalized service.

Client Satisfaction Survey

3 When asked which three words they would choose to describe AHP, the top three answers were:

Professional
Responsive
Knowledgeable



97% of clients surveyed indicated they were likely to recommend AHP services to a friend, family member, or colleague.

"We have confidence AHP can handle any difficult situation that comes up. They always answer the call and come through for us."

- Matt Pumford
Owner of Pumford Construction

Firm Overview

AHP has a proven and successful track record of delivering high quality.

License to Practice, Membership, and Registration

AHP is registered to practice in the State of Michigan and is a member of the Michigan Association of Certified Public Accountants (MICPA) and American Institute of Certified Public Accountants' (AICPA). All key professional staff members are properly licensed to practice in the State of Michigan.

Peer Review

Our most recent peer review was completed in 2022, with the highest rating available, and is enclosed as Appendix I. Our peer review included governmental engagements. We received a pass rating (the highest available) with no comments. Our firm is appropriately covered by professional liability insurance.

Independence

AHP is independent of the County of Cass as defined by the United States Government Accountability Office's *Government Auditing Standards* and U.S. Generally Accepted Auditing Standards.

No Desk or Field Reviews and Disciplinary Action

- Because of the size of our governmental audit practice, our engagements are reviewed regularly by outside parties including the Auditor General of the State of Michigan and federal oversight agencies. The results of these reviews have not resulted in any written comments.
- No members of AHP or AHP itself have had any disciplinary action taken or pending.
- AHP has no record of substandard work.
- The personnel to be assigned to the County of Cass engagement have no record of substandard work.

Information Regarding Lost Clients

Audit clients lost in the last three years have been very few and were mainly related to either rotation activity or situations where our client was acquired by another enterprise. AHP has been very successful in retaining audit clients and losses in this area have mainly related to mandatory rotation or a competitive bid process. None of these issues related to unresolved accounting or auditing matters.



Your Audit Team

People make the difference in any professional relationship.

The County of Cass will be served mainly by the individuals included in the proposal, but we will also leverage the skill sets and experience of professionals from across the firm for your benefit. All proposed staff listed are full-time employees. Your engagement will be staffed by the following AHP professionals. All members of the engagement team have received appropriate CPE during the past three years.



Stephanie Cleaver, CPA – Partner

Stephanie will serve as the **Local Coordinating Partner** for the County of Cass. Stephanie will ensure you are receiving the highest quality service from your AHP service team, including appropriate engagement staffing and technical expertise, regular communications with your executive leadership, and a commitment to your satisfaction.

Stephanie successfully manages audit engagements for several industries, including not-for-profit (including single audit), higher education, manufacturing, insurance companies, agriculture, closely held businesses, and employee benefit plans.

EXPERIENCE

Stephanie is a Certified Public Accountant (CPA) with over 20 years of accounting experience.

Stephanie is in charge of managing the audit practice for the Grand Rapids office. She is also involved with firm recruiting, staff educational training, and serves as the firm's executive in charge of quality control. Stephanie is also the Chair of the firm's Audit Committee. In addition, Stephanie performs peer reviews for other firms' accounting and auditing practices.

EDUCATION

Stephanie earned a Bachelor of Science degree in business accountancy from Ferris State University.

PROFESSIONAL & COMMUNITY INVOLVEMENT

Stephanie is a member of the American Institute of Certified Public Accountants (AICPA), and the Michigan Association of Certified Public Accountants (MICPA). She is a member of the Grand Rapids Economic Club and currently serves as treasurer for the Lowell Area Schools Education Foundation.

Your Audit Team



Greg Soule, CPA, CFE – Partner

Greg will serve as the **Executive Partner** for the County of Cass. Greg will ensure you are receiving the highest quality service from your AHP service team, including appropriate engagement staffing and technical expertise, regular communications with your executive leadership, and a commitment to your satisfaction.

EXPERIENCE

Greg has over 16 years of public accounting experience. He is a Certified Public Accountant (CPA), a Certified Information Systems Auditor (CISA), a Certified Information Systems Security Professional (CISSP), and a Certified Fraud Examiner (CFE). Greg provides a broad range of auditing, consulting, and other services for governmental entities, not-for-profit organizations, insurance companies, financial institutions, and manufacturers. Greg has served a variety of governmental organizations throughout his career including cities, townships, villages, special districts, State of Michigan agencies, and pooled risk entities.

EDUCATION

Greg graduated from Central Michigan University with a Bachelor of Science degree in business administration in accounting as well as a Bachelor of Science degree in music.

PROFESSIONAL & COMMUNITY INVOLVEMENT

Greg is a member of the American Institute of Certified Public Accountants (AICPA), and the Michigan Association of Certified Public Accountants (MICPA). He is an active member of MICPA's Fraud and Information Technology Task Forces. Greg is a member of the Association of Certified Fraud Examiners (ACFE), the Michigan Government Finance Officers Association (MGFOA) and Government Finance Officers Association (GFOA). Greg also serves on the GFOA's Special Review Committee, reviewing other governmental organizations' submitted financial statements for compliance with GFOA requirements. Greg frequently presents for the Michigan Association of CPAs, including recent presentations at the MICPA's Governmental Accounting and Auditing Conferences.

He serves Central Michigan University as a School of Accounting Advisory Board Member. Greg is also Treasurer of the Board of Directors and Audit Committee Chair for St. Paul of the Cross Retreat Center and Chair of the Finance Council at St. Joseph the Worker Church.

Your Audit Team



Jamie Rabe, CPA – Partner

Jamie will serve as the **Independent Review Partner** for the County of Cass. She will be independent of the planning and performance of the audit and will perform a review of the audited financial statements and critical items for compliance with professional standards. Jamie is a graduate of Northern Michigan University and has over 20 years of experience serving governmental entities, including local governmental units and component units and agencies of the State of Michigan. She has experience with Annual Comprehensive Financial Reports and the GFOA ACFR program.

EXPERIENCE

Jamie joined the AHP team in 2003 as a staff accountant. She was promoted to senior accountant, manager and senior manager before being promoted to partner in 2019.

EDUCATION

Jamie graduated from Northern Michigan University with a Bachelor of Business Administration in Accounting.

PROFESSIONAL & COMMUNITY INVOLVEMENT

Jamie is a member of the American Institute of Certified Public Accountants (AICPA) and the Michigan Association of Certified Public Accountants (MICPA). She serves as the Treasurer and Finance and Audit Committee Chair for the United Way of South Central Michigan.

Your Audit Team



Danielle Hoppe, CPA – Manager

Danielle will serve as the **Engagement Manager** for the County of Cass. Danielle will draw from her extensive experience working with governmental organizations to provide oversight to the engagement team and to offer significant technical expertise throughout the engagement. Danielle will ensure seamless execution of audit services through effective and efficient use of team resources and regular communications with your financial executives. Danielle has over seven years of public accounting experience and currently serves many governmental entities, including those with Uniform Guidance single audits.

EXPERIENCE

Danielle joined the AHP team in 2016 as a staff accountant. She was promoted to senior accountant in October 2018 and to manager in July 2021.

EDUCATION

Danielle graduated from Northwood University with a Bachelor of Administration degree in accounting.

PROFESSIONAL & COMMUNITY INVOLVEMENT

Danielle is a member of the American Institute of Certified Public Accountants (AICPA) and the Michigan Association of Certified Public Accountants (MICPA). She is a current member of Midland's Dine on the Doors Planning Committee and an active volunteer for the Midland County Chamber of Commerce Reality Store. Danielle is also a board member and finance committee member for Cleveland Manor in Midland.



Your Audit Team

Audit Staff Members

AHP has an extensive pool of individuals with appropriate experience and training in governmental accounting and auditing. These individuals receive a minimum of 40 hours of format training per year that meets the professional requirements. These individuals are available to be assigned to your audit.

AHP currently has over 170 professionals. Most of our experience is that our turnover occurs during the first four years of employment. Our current group of managers and above average 10 years with Andrews Hooper Pavlik PLC. We have not noted any significant change in this trend over the past three years.

In order to attract and retain qualified professionals, AHP provides the following information and policies to prospective candidates and current employees:

- Firm Mission, Values, Vision, and Code of Conduct Statements
- Competitive compensation and benefit packages
- Team culture
- Professional development opportunities
- Variety of work experiences in many industries
- Ability to attend various internal and external trainings
- Continuous on-the-job training

We have generally experienced very low turnover compared to other firms; however, whenever you have quality staff, there are times when other opportunities present themselves and staff leave public accounting. This happens at all CPA firms. However, we don't anticipate any turnover at the executive level.

Your AHP Experience

Collaboration is the key to audit efficiency.

The Transition to AHP

We understand the thought of transitioning to a new firm can be intimidating, but we commit to doing our best to help make it an easy process!

Upon being awarded the audit, our first step is to coordinate the transition with your current auditor. We review their workpapers, review their communications with your organization, and address areas of continuing accounting and auditing significance. We leverage this information in developing our initial planned audit approach. Once the audit plan is developed and coordinated with the County of Cass, the plan will be executed by the engagement team in accordance with the planned timelines listed in the Audit Approach section of this proposal.

The first year of an audit relationship will take more time on our part as we work to develop and refine our understanding of your systems and processes. **We do not bill extra for this time and instead view it as an investment in our relationship with the County of Cass.** We view that this additional time spent understanding your systems is critical in ensuring the audit will go smoothly in future years.

Use of County of Cass Staff

As is consistent with most CPA firms, we assume that the County of Cass staff will reconcile and close the general ledger, locate documents selected by us for testing, investigate any questions or discrepancies that we have based on our testing, and run reports from the general ledger system (or provide us access to your general ledger system to allow us to look up transactions and activity), among other functions. We will work with your staff throughout the audit to ensure a smooth and efficient audit.

Quality Review Process

We ensure the quality of our service not only by guaranteeing involvement of partners and managers in every phase of the audit, but also through our policy of Executive and Independent Review on every significant engagement. The Executive Reviewer on your engagement will review every audit area, followed up with a review of the financial statements and sensitive audit areas by the Independent Review Partner. These reviews are preceded with detail review by the manager or senior manager, who will be on-site during fieldwork.

“Great service, working
with great people.”

- Bill Gipson, Senior VP / Treasurer
Fishbeck, Thompson, Carr & Huber, Inc.

Your AHP Experience

Use of Technology

Technology has rapidly changed the way we provide services to our clients. It allows us to work seamlessly with you throughout the engagement, increasing collaboration and efficiency.

At AHP, workpapers are always retained electronically on a secure server. This allows engagement executives and team members to access information on a real-time basis from multiple locations with no service disruptions. This also provides us with the ability to provide you with the best service team possible, regardless of location.

Anytime transferring sensitive information is discussed, security is a question. AHP has systems and policies in place to ensure all of our clients' information is safe. Our team members take great pride and ownership in ensuring our clients' information always remains confidential and secure. We would be glad to discuss our internal controls and policies with you in greater detail if you would like more specific information.

Suralink

AHP utilizes Suralink, a browser-based client workflow and collaboration tool that assists in tracking audit requests and status updates. This dynamic tool creates and tracks each requested document, such as bank reconciliations or Board minutes, and provides reporting regarding the status of each requested item.

Using the Suralink dashboard, you can immediately understand what requests have been fulfilled, which requests have been accepted by the audit team, or what requests have not been fulfilled. The tool's easy-to-use interface streamlines the audit document request and management process. We also use Suralink to send secure files, such as the final audit reports and workpapers.

Potential Audit Problems

To ensure our clients have the highest level of satisfaction, we encourage frequent and open communication between the engagement team and your team. Our goal for every client is to add value while performing an efficient and collaborative engagement. AHP works diligently to ensure our clients' needs are met. We do not anticipate any problems that could negatively impact the audit. We believe that early detection of potential issues or problems is critical to providing you with the information you need to make quality decisions that may impact the County of Cass. The planning stage of our audit is designed to identify key issues that impact the County of Cass and communicate these items to you as early as possible. We will meet with your management team regularly to discuss accounting, reporting, or operating issues, and potential problems.

If an audit issue arises during the engagement, the timeliness and level of communication would depend on the severity and materiality of the issue. Items that would be included in the management letter would be communicated to management in advance of the management letter issuance. Certain issues would be brought to the attention of management, and potentially others charged with governance, immediately, as prescribed under professional standards.

We understand additional audit effort may be required for assistance with adoption of new GASB standards. Fees for such assistance will be discussed with you and will be fair and reasonable based on the time incurred.

Audit Approach

Scope of Your Engagement

You are requesting a proposal for the years ending September 30, 2023 through 2025 for the County of Cass including the following services:

- Financial statement audit for the County of Cass, in accordance with Generally Accepted Auditing Standards and *Government Auditing Standards*
- Single audit
- Consultation services to County personnel throughout the year regarding matters or developments affecting accounting and financial reporting of governmental entities

Value-Added Services

There are various services we will provide for the County of Cass at no additional charge. These services include:

- Year-round answers to brief miscellaneous accounting, business operations, or tax questions that may arise (should the question warrant significant research, any fees would be fair and reasonable based on the time incurred)
- Workpapers and reports retained for a minimum of seven years
- Periodic mailing of information on relevant and emerging issues
- Discussions and evaluation of any potential impact that new and emerging issues will have on the County of Cass (fees related to resolution of the issues will be fair and reasonable based on the time incurred).

Financial Statement Audit Key Phases

Our professional responsibility is to obtain sufficient audit evidence before an opinion is rendered on any financial statements. To achieve this, we will conduct our work in the following phases:

- Pre-Engagement Planning
- Assess Internal Controls and Risks
- Audit Fieldwork
- Reporting and Conclusion

Details of these phases are listed on the following pages. All phases will be performed by staff and seniors and overseen by managers and partners. We anticipate using two to three partners, one manager, and two or more staff accountants on this engagement.

Audit Approach

Financial Statement Audit Key Phases

Phase 1 ***(50 hours)***

Pre-Engagement Planning

- Planning meeting with your personnel to discuss audit scope, process, and timing
- Review prior year audit results
- Obtain an understanding of the County of Cass programs and activities

Phase 2 ***(75 hours)***

Assess Internal Controls and Risks

- Obtain an understanding of internal controls over key transaction cycles, including information technology controls
- Perform walkthroughs of significant transaction classes
- Assess risks of material misstatements, including consideration of fraud risks and risks by audit assertion for each significant balance and transaction class

Phase 3 ***(140 hours)***

Audit Fieldwork

- Design and perform specific audit procedures for your organization based on information obtained during Phase 1, focusing on areas of greatest risk
- Include testing of internal controls where effective and efficient to do so, in accordance with professional standards
- Utilize substantive analytical procedures and review of financial information and operating trends
- Focus on an efficient process that minimizes disruptions to your staff

Phase 4 ***(75 hours)***

Report and Conclusion

- Draft financial statements and agree to underlying audited records
- Draft other required reports
- Prepare a management letter detailing recommendations for strengthening internal controls or improving operating procedures
- Audit closing meeting to discuss audit results and review reports before final issuance
- Report to those charged with governance

Audit Approach

A Tailored Approach for Your Benefit

To provide you with quality audit service, we believe you should have an audit tailored to the circumstances unique to your organization and its programs. This approach includes the following components:

- Considering significant accounts, potential problems or issues, and related sources of information in developing our overall audit strategy. This process enables us to focus our audit effort in high-risk areas and provides a basis for minimizing our audit procedures in low-risk areas.
- Applying appropriate sampling to maximize audit efficiency and effectiveness. Sample sizes, to the extent used for audit procedures, vary depending on our assessment of risk, population sizes, and other factors. When applicable, we use a stratified sampling approach which includes key items (large or unusual transactions or balances) in performing substantive testing of account balances (assets, liabilities, etc.). Common sample sizes often fall between 5 and 30 items.
- Use of IDEA data extraction software to supplement the audit process. Examples of how we have used this software on municipal audits include examining multi-year expense and vendor payment trends, examining expenses for unusual characteristics, selecting transaction samples, summarizing information using various filters, and other applications.
- Using analytical review procedures during planning and in testing of material balances to see that financial and operating trends, ratios, and relationships make sense. Analytical procedures can be used extensively to test the material components of the financial statements because of the availability of budgets, historical data, and interrelated non-financial operating data.
- Applying an interactive internal control assessment process which utilizes interviews and questionnaires to gather the basic elements and processes for the five components of internal control. This is performed within a practical context realizing that not all municipalities have the same staffing, experience, or resources. We are proactive with our recommendations for improvement. Our preference is to suggest opportunities that represent best practices so you can evaluate the nature of the recommendation and determine which are in the best interest for the County overall. We verify our understanding of the facts of all comments with you before communicating our suggestions in writing.
- Determining laws and regulations subject to audit testing based on our monitoring of guidance from the Michigan Department of Treasury, inquiries with key management personnel, review of your policies, and knowledge gained from other audits to ensure all significant compliance issues are identified.

Audit Approach

Timetable

An estimated timeline for the completion of the audit and overall work plan is outlined below. The ability to meet these deadlines is contingent upon receiving the levels of assistance from the County of Cass staff as indicated in your proposal request.

<i>Planning and Preliminary Audit Work</i>	August/September
<i>Fieldwork</i>	December/January
<i>Report Date (Draft Reports Completed)</i>	Late January/Early February
<i>Completion of Audit</i> Final Printed Reports Provided for the County of Cass	Mid-February
<i>Final Printed Reports Provided</i>	By End of February
<i>Presentation to the County</i>	March meeting

“AHP is a partner that meets and exceeds our expectations every time.”

Paul Barbeau
Director, Michigan Baseball Foundation
Former President & GM, Great Lakes Loons

Industry Experience

A Commitment to Your Industry

Governmental organizations are a significant focus for AHP. Our commitment to governmental organizations and our reputation in Michigan are well known based on over 40 years of services through Andrews Hooper Pavlik PLC and its predecessor offices. AHP performs numerous governmental audits and single audits, including municipalities, component units and agencies of the State of Michigan, universities, community colleges, and other governmental entities. AHP's experience includes assistance with and preparation of Annual Comprehensive Financial Reports, including those submitted to the GFOA as part of the Certificate of Achievement for Excellence in Financial Reporting program.

AHP's federal single audit experience is extensive. This experience covers most typical federal and state assistance programs, including both construction and operating grants. Federal granting sources include the US Departments of Education, Health and Human Services, Housing and Urban Development, Transportation, and others.

AHP Stays Current on Matters Important to Municipal Clients

By staying ahead of trends in governmental accounting and auditing, as well as the latest in compliance and federal program auditing, we ensure that your audit will be completed efficiently. This wealth of knowledge will be leveraged throughout your audit to ensure that you are getting up-to-date, accurate information. Through internal and external trainings and events, each of AHP's professionals obtain the continuing professional education required under *Government Auditing Standards*. We also consistently exceed the continuing professional education requirements of the AICPA, the Michigan State Board of Accountancy, the U.S. Government Accountability Office, and any other regulatory agencies where applicable.

Mandatory Training for Professional Staff Members – Our partners and staff spend an average of 60 hours per year in formal education. This represents 150% of the required amount.

Specialized Training – Staff members receive specialized training, where appropriate, in matters affecting our municipal clients. The training programs are designed for each individual so as to ensure a proper balance in accounting and auditing experience and meet the education requirements of *Government Auditing Standards*. Additional training is provided for industry-specific matters (e.g., implementation of recent GASB pronouncements).

Organizational Involvement – AHP is a member of the AICPA Center for Audit Quality, the Governmental Audit Quality Center, and the Employee Benefit Plan Audit Quality Center. Our professionals serve on various task forces of the Michigan Association of Certified Public Accountants (MICPA). In addition, Greg Soule, AHP Partner, is a member of the Michigan Government Finance Officers Association (MGFOA). Through these resources and direct communication with the standards boards, we remain aware of current and emerging issues.

Industry Experience

Thought Leadership

AHP professionals have presented to numerous industry organizations, including at Michigan Association of CPAs (MICPA) annual governmental accounting and auditing conferences. Recent presentations at other MICPA conferences have covered:

- Emerging technologies
- New auditing standards
- Audit documentation requirements
- Changes in accounting standards
- Ethics



In addition, we offer a webinar series that is free for our clients to attend. Previous webinars have covered the new changes in financial reporting, revenue recognition, tax topics, cybersecurity, and an update to the financial markets. We continue to invest in thought leadership and presentations to ensure our clients are aware of emerging issues relevant to governmental organizations.

Additional Resources

All professional staff maintain an awareness and understanding of current developments in technical literature and other resources, including:

- Governmental Accounting Standards Series including the Action Report
- Government Finance Review published by GFOA
- GFOA Newsletter
- The Practitioners Publishing Company (PPC) Governmental Update
- Accounting and Financial Reporting for Governmental Entities published by PPC
- Michigan Uniform Budgeting Act
- Michigan Government Accounting & Auditing Guide

Allinial Global Member

AHP is a proud member of Allinial Global (AG), an association of over 100 accounting and consulting firms throughout the world. Our membership with AG allows us to reinforce client service by exchanging expertise, resources, and advice in a wide range of industries. Your access to expertise is extended through the extensive industry and service-specific knowledge base of our fellow Allinial Global firms.



Industry Experience

AHP Governmental Engagements

While AHP serves clients in a number of industries, a significant percentage of our business is dedicated to governmental entities. Our governmental experience was gained through performing services for many entities. A sample of these includes the below current and former clients:

Cities

- City of Beaverton
- City of Essexville*
- City of Clare*
- City of Gladwin⁺
- City of Novi**
- City of Perry

Townships

- Antrim Township
- Bennington Township
- Burns Township
- Caledonia Charter Township
- Charter Township of Meridian⁺
- Charter Township of Midland
- Charter Township of Larkin
- Fairfield Township
- Franklin Township
- Homer Township
- Ingersoll Township
- Jerome Township
- Larkin Township
- Lincoln Township
- Maple Grove Township
- Middlebury Township
- New Haven Township
- Owosso Charter Township
- Perry Township
- Rush Township
- Sciota Township
- Shiawassee Township
- Venice Township
- Vernon Township
- Warren Township

Counties and Transit Authorities

- Arenac County
- Bay Metro Transit Authority
- Clare County Transit Corporation
- Gladwin County
- Midland County Central Dispatch Authority
- Sanilac County*

DDAs and EDCs

- Economic Development Corporation of the County of Midland
- Monitor Township DDA

Villages

- Village of Bancroft
- Village of Byron
- Village of Chesaning
- Village of Dansville
- Village of Gaines
- Village of Lake Orion*
- Village of Morrice
- Village of New Lothrop
- Village of Oakley
- Village of Vernon
- Village of Webberville

Libraries

- Capital Area District Library
- Chelsea District Library
- Clinton-Macomb Public Library
- Community District Library
- Rochester Hills Public Library
- Vernon District Public Library

Industry Experience

AHP Governmental Engagements (continued)

State of Michigan Agencies and Component Units

- Attorney Discipline System
- Michigan Education Savings Program
- Michigan Unemployment Insurance Agency*
- State Bar of Michigan
- State Building Authority of the State of Michigan

Colleges and Universities

- Central Michigan University*
- Delta College*
- Ferris State University*
- Lake Superior State University*
- Oakland University*
- Michigan Technological University*
- Saginaw Valley State University*
- Washtenaw Community College*

Other Governmental Entities

- Allegan Conservation District
- Auburn-Williams Fire Protection District
- Banger Monitor Metropolitan District
- Chesaning Brady Building Authority
- Chesaning Brady Fire Board
- Clinton Conservation District
- Eaton Conservation District
- Genesee Conservation District
- Gratiot Conservation District
- Ionia Conservation District
- Kalamazoo Conservation District
- Maple Grove Cemetery Authority
- MBS International Airport Commission
- Municipal Employees' Retirement System of Michigan*
- Ottawa Conservation District
- Owosso Caledonia Utility Authority
- Perry Building Authority
- Saginaw Conservation District
- Shiawassee Conservation District
- SSES

* Including single audit

* Annual Comprehensive Financial Report

References

We focus on long-term relationships with our clients with the ultimate goal of benefiting you. As we get to know you and your operations better, we are better able to provide highly tailored advice and recommendations.

The following is a sample of AHP audit clients served by those assigned to your engagement:

City of Clare Partner: Duane Reyhl Financial Audit and Single Audit 2000 – Present	Ms. Shannon Sirpilla, Treasurer / Finance Director 989.424.4069 ssirpilla@cityofclare.com
Arenac County Partner: Duane Reyhl Financial Audit 2015 – Present	Mr. Dennis Stawowy, Treasurer 989.846.4106 dennis.stawowy@arenacountygov.com
Sanilac County Partner: Greg Soule Financial and Single Audits 2022-Present	Ms. Kristy Bender, Finance Director 810.648.2933 Ext 8202 kbender@sanilacounty.net
City of Essexville Partner: Duane Reyhl Financial Audit 2018 – Present	Mr. Craig Goulet, City Manager 989.893.7192 cmanager@essexville.org
Village of Lake Orion Partner: Greg Soule Financial and Single Audit 2017 – Present	Mr. Darwin McClary, Village Manager 248.693.8391 mcclaryd@lakeorion.org
State of Michigan Unemployment Agency Partners: Jamie Rabe, Jeff Fineis Financial and Single Audits 2004 – Present	Ms. Debbie Ciccone, Administrator – Finance Division 586.249.5536 cicconed@michigan.gov
Clinton-Macomb Public Library Partner: Greg Soule Financial Audit 2004 – Present	Mr. Larry Neal, Library Director 586.226.5011 lneal@cmpl.org
Rochester Older Persons' Commission Partner: Greg Soule Financial Audit 2022 – Present	Mr. Tim Soave, Administrative Director 248.659.1028 tsoave@opcseniorcenter.org

Your Investment

We believe our fees should be fair to both our clients and our firm. We establish our fees based on our estimate of time spent and the complexity of work to be performed. The following is a breakdown of our estimated fees for the services discussed, for the years ending September 30, 2023 through 2025.

Services Requested	2023	2024	2025
Audit of County of Cass Financial Statements (A)	\$ 46,500	\$ 49,300	\$ 52,200
Single Audit (Uniform Guidance) (B)	\$ 7,500	\$ 8,000	\$ 8,600

(A) This includes providing a management letter of any audit related findings and presenting to management, Finance Committee, and Board of Directors, as requested.

(B) This fee is based on the completion of one major program. Fees for additional major programs will be based on the scope of the required procedures for the additional programs.

The fees presented above are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered. The hours reflect the investment the firm anticipates making into the business relationship at no additional cost. Additionally, out of pocket costs would be charged as incurred.

We believe our fees should be fair to both our clients and our firm. We establish our fees based on our estimate of time spent and the complexity of work to be performed.

The fees presented include assistance with the preparation of the financial statements and related notes and supplementary information, and printing of the financial statements based on information provided to us by you, as well as preparation of a management letter with any internal control recommendations identified during the audit process. Administrative costs and routine inquiries that do not require extensive time or research (any fees for questions that require such time or research would be fair and reasonable based on the time incurred). Out of pocket costs will be charged as incurred.

The proposed fees include consultation services to County personnel throughout the year regarding matters or developments affecting accounting and financial reporting of governmental entities, pursuant to prevalent and changing accounting and auditing standards, as requested in the proposal request. Potential one-time costs could result from matters that require additional time and effort outside of the normal course of audit services, including significant financial reporting or compliance matters; adoption of new accounting standards; accounting assistance and assistance with year-end closing adjustments; and other out-of-scope services that may be requested. To the extent possible, we will discuss any such matters with you in advance, and related fees will be fair and reasonable based on the time incurred.

Your Investment

Any additional services provided beyond those listed above will be discussed and approved by the County prior to beginning the services. Hourly rates for expansion of scope or additional accounting assistance are as follows (which are reduced from our standard rates by 20%):

	Standard Billing Rate Per Hour		
	2023	2022	2021
Administrative Support	\$ 46	\$ 43	\$ 42
Staff Accountant	107	101	99
Senior Accountant	134	126	124
Manager	167	158	155
Senior Manager	210	197	194
Partner	262	246	242

Value-Added Services

There are various services we will provide for the County of Cass at no additional charge. These services include:



- year-round answers to brief miscellaneous accounting, business operations, or tax questions that may arise (should the question warrant significant research, any fees would be fair and reasonable based on the time incurred)
- workpapers and reports retained for a minimum of seven years
- periodic mailings of information on relevant and emerging issues
- discussions and evaluation of any potential impact that new and emerging issues will have on the County of Cass (fees related to resolution of the issues will be fair and reasonable based on the time incurred)



Appendix A:

Peer Review Report



**Kelley Galloway
Smith Goolsby, PSC**

Certified Public Accountants and Advisors

1200 Corporate Court • P. O. Box 990 • Ashland, Kentucky 41105

• Phone (606) 329-1811 (606) 329-1171 • Fax (606) 329-8756 (606) 325-0590

• Web www.kgsgcpa.com Member of **Allintal** GLOBAL

Report on the Firm's System of Quality Control

To the Members
Andrews Hooper Pavlik PLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Andrews Hooper Pavlik PLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended December 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act; audits of employee benefit plans, an audit performed under FDICIA, and examinations of service organizations (SOC 1 and SOC 2 engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Andrews Hooper Pavlik PLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended December 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Andrews Hooper Pavlik PLC has received a peer review rating of *pass*.

Kelley Galloway Smith, PSC

Ashland, Kentucky

June 15, 2022



CASS COUNTY BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: August 17, 2023

RE: 2023 National Preparedness Month

REQUEST:

Approve Resolution Proclaiming September 2023 as National Preparedness Month in Cass County be included on the September 7th Regular Meeting Agenda.

BACKGROUND:

Launched in 2004, National Preparedness Month is the Federal Emergency Management Agency's (FEMA) national annual preparedness outreach that aims to educate and empower Americans during the month of September and throughout the year to prepare for, and respond to, all types of emergencies, including natural disasters and potential terrorist attacks. Sponsored by FEMA, National Preparedness Month encourages Americans to take simple steps to prepare for emergencies in their homes, neighborhoods, businesses, school, and communities. Information is also provided for pet owners, seniors, and individuals with disabilities as well as access and functional needs. Resources are available in thirteen languages, including English and Spanish.

Resources are available at <https://Ready.gov>.

REVIEWS:

Prior to submitting this request, this agenda item was reviewed by all impacted departments noted below: (Ex: Administration, Maintenance, HR, and IT)

Administration

FINANCIAL ANALYSIS:

N/A

RECOMMENDATION:

Approve Resolution Proclaiming September 2023 as National Preparedness Month in Cass County be added to the Consent Agenda for the September 7th Regular Meeting

CASS COUNTY BOARD OF COMMISSIONERS

R-###-23

A RESOLUTION PROCLAIMING SEPTEMBER 2023 NATIONAL PREPAREDNESS MONTH IN CASS COUNTY

WHEREAS, the 2023 Theme for National Preparedness Month is: "Preparing Older Adults for Disaster";

WHEREAS, "National Preparedness Month" creates an important opportunity for every resident of Cass County to prepare their homes, businesses, and communities for any type of emergency including natural disasters and potential terrorist attacks;

WHEREAS, investing in the preparedness of ourselves, our families, businesses, and communities can reduce fatalities and economic devastation in our communities and in our nation;

WHEREAS, the Federal Emergency Management Agency's Ready Campaign, Citizen Corps, and other federal, state, local, private, and volunteer agencies are working to increase public activities in preparing for emergencies and to educate individuals on how to take action;

WHEREAS, emergency preparedness is the responsibility of every citizen of Cass County and all citizens are urged to make preparedness a priority and work together, as a team, to ensure that individuals, families, and communities are prepared for disasters and emergencies of any type;

WHEREAS, by participating in National Preparedness Month in September 2023, the County of Cass can join and support the Nation and State of Michigan in strengthening community and regional resiliency; and

WHEREAS, all citizens of Cass County are encouraged to participate in citizen preparedness activities and asked to visit the websites of the Ready campaign at www.ready.gov, which includes links to thirteen languages, and become more prepared.

NOW, THEREFORE, BE IT RESOLVED that the Cass County Board of Commissioners hereby proclaims September 2023 as National Preparedness Month and encourages all citizens and businesses to develop their own emergency preparedness plan, and work together toward creating a resilient community.

ADOPTED THIS 7th DAY OF SEPTEMBER 2023

ATTEST:

Monica McMichael, Clerk/Register
COUNTY OF CASS

Jeremiah Jones, Chair
CASS COUNTY BOARD OF COMMISSIONERS



CASS COUNTY BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: August 17, 2023

RE: Market Van Buren Agreement

REQUEST:

Approve for the Market Van Buren Agreement to be added to the September 7th Regular Meeting.

BACKGROUND:

In 2020, the County embarked upon a pilot program to partner with Market Van Buren for Economic Development Services. Following the initial pilot program, the County approved a formal agreement in 2021 for Economic Development Services through 2023. The existing agreement will expire on September 30th.

The new Agreement would be for a 3-year term beginning October 1, 2023 and extending through September 30, 2026. The annual cost would be \$115,000.00 in the first year and would increase 2% each October to adjust for inflation. In the new agreement, Market Van Buren will commit to providing a minimum of five board seats, 2 shall be reserved for Commissioners with the remaining seats being at-large. Additionally, within 12 months of the execution of the Agreement, Market Van Buren will rebrand to create a more inclusive name and brand reflective of its new long-term relationship with Cass and Van Buren counties.

REVIEWS:

Prior to submitting this request, this agenda item was reviewed by all impacted departments noted below: (Ex: Administration, Maintenance, HR, and IT)

Administration

FINANCIAL ANALYSIS:

The agreement would set an initial cost of \$115,000 for FY 24, raising 2% on October 1st of each subsequent year through FY 25 and FY 26. Please note, the estimated costs for FY 24 have already been incorporated into the Recommended FY 24 Budget.

RECOMMENDATION:

Approve for the Market Van Buren Agreement to be added to the Consent Agenda of the September 7th Regular Meeting.



AGREEMENT

Between Cass County and Market Van Buren

This Agreement is made between Cass County, whose address is 120 N Broadway Cassopolis, MI 49031 (the “County”) and Market Van Buren whose address is 32849 Red Arrow Hwy, Ste 100, Paw Paw, MI 49079, (“Contractor”).

Objective: Through collaborative partnerships, Van Buren’s focus is to help create and facilitate opportunities for economic development through desirable business retention, expansion, and organic growth efforts to develop a climate conducive to maintain and enhance the quality of life in the counties of Cass and Van Buren.

Term of Agreement: This Agreement will become effective upon the date set forth below and shall continue, unless earlier terminated, until September 30, 2026 with the option to extend the agreement period for an additional three years with an end date of September 30, 2029. This Agreement may be extended or renewed by written agreement signed by both parties. All provisions of this Agreement shall apply to all services and all periods of time in which the Contractor renders services for the County.

Financial Impact: Cass County will make a financial payment to Market Van Buren for the standard services provided to other governmental partners including but not limited to those described in this agreement. These services will continue through the term of this agreement.

Terms of Payment: Contractor will utilize the human capital available through its organization to execute the actions identified below. These actions will continue through September 30th, 2026 and will continue if the board approves the three-year agreement extension. Annual budget year costs will be \$115,000.00 in the 2023-2024 county fiscal year, a 2% increase will be added to the annual budget each fiscal year on October 1st to adjust for inflationary expenses.

Scope of Work:

1. **Business Engagement:** Market Van Buren will engage with businesses within Cass County to execute a business retention, expansion, and attraction effort with the intentions to grow jobs, the tax base, and improve the resiliency of local businesses.
2. **Grant Development:** Market Van Buren will support the preparation and submission of applications for grants that are related to economic and community development. This is to ensure businesses and communities have the chance to receive funding and not miss an opportunity at the regional, state, and federal levels.
3. **Industrial Property Development:** Market Van Buren will place industrial properties in Cass County on Zoom Prospector and add properties to Requests for Properties from the MEDC Site Selection Team. Market Van Buren will also work with property owners on the development of buildings or land to best prepare them for businesses and site selectors.
4. **Governmental Affairs:** Market Van Buren will help establish Cass County’s presence in Lansing with key Administration and Legislative leaders to advance its economic development interests. This will be done by connecting County officials to subject matter experts to champion the County’s interests on an array of issues. Market Van Buren does not lobby on behalf of its investors and partners.

Considerations:

1. **Board Representation:** Market Van Buren will provide a minimum of five (5) board seats for Cass County representation. Two (2) seats shall be reserved for Cass County Commissioners with the remaining seats consisting of at-large representatives. At-large representatives may be made up of

business, community, or governmental leaders. All Market van Buren board member appointments are recommended by its Board of Directors and approved by the Kinexus Group Board of Directors.

2. Rebranding: Market Van Buren, will within twelve (12) months upon budget appropriation and full execution of agreement between Cass County and Market Van Buren, will rebrand to create a more inclusive name and brand reflective of its new long-term relationship with Cass and Van Buren counties.

Materials and Expenses: Contractor shall be responsible for all materials and expenses incurred by Contractor while performing services under this agreement unless otherwise agreed upon by Cass County.

Contractor Status: Cass County retains Contractor only for the purposes and to the extent set forth in this agreement. Contractor (vendor) status shall be that of an independent vendor and shall not be considered as having employee status or being entitled to participate in any plans, arrangements or distributions pertaining to fringe, bonus, pension, or similar benefits to employees. No employee right shall rise or accrue as a result of performance of this Agreement.

State and Federal Taxes: The County will not withhold FICA or make FICA payments on Contractor's behalf, or make state or federal unemployment compensation contributions on Contractor's behalf or withhold state or federal income tax from payments. Contractor shall pay all applicable taxes incurred while performing services under this Agreement.

Indemnification: Contractor shall defend, indemnify and hold harmless Cass County and its officers, directors, employees, agents, successors and permitted assigns (each, a "Cass County Indemnatee") from and against all losses, damages, liabilities, deficiencies, actions, judgments, interest, awards, penalties, fines, costs or expenses of whatever kind, including reasonable attorneys' fees and the cost of enforcing any right to indemnification hereunder and the cost of pursuing any insurance providers (collectively, "Losses") awarded against a Cass County Indemnatee in a final judgment arising out of or resulting from bodily injury, death of any person or damage to real or tangible, personal property resulting from the willful, fraudulent or grossly negligent acts or omissions of Contractor or Contractor personnel.

Cass County shall defend, indemnify and hold harmless Contractor and Contractor's affiliates and their officers, directors, employees, agents, successors and permitted assigns (each, a "Contractor Indemnatee") from and against all Losses awarded against a Contractor Indemnatee in a final judgment arising out of or resulting from bodily injury, death of any person or damage to real or tangible, personal property resulting from the grossly negligent or willful acts or omissions of Cass County.

The party seeking indemnification under this section shall promptly notify the indemnifying party in writing of any Action and cooperate with the indemnifying party at the indemnifying party's sole cost and expense. The indemnifying party shall immediately take control of the defense and investigation of such Action and shall employ counsel of its choice to handle and defend the same, at the indemnifying party's sole cost and expense. The indemnified party may participate in and observe the proceedings at its own cost and expense.

Modifying the Agreement: This Agreement can only be modified by a written modification signed by both parties.

Compliance with Applicable Federal, State, and Local Requirements: Contractor is responsible for compliance with all federal, state, and local laws and regulations which in any manner affect the work or performance of this Agreement and shall at all time carefully observe and comply with all rules and regulations.

Notices: All notices or other communications required or permitted to be given to a party to this Agreement shall be in writing and shall be (a) personally delivered; (b) sent by registered or certified mail, postage prepaid, return receipt requested; or (c) sent by an overnight express service that provides written communication of delivery to: 32849 Red Arrow Highway, Suite 100, Paw Paw, MI 49079

No Partnership: This Agreement does not create a partnership relationship. Contractor does not have authority to enter into contracts on the behalf of the County.

Assignment with Delegation: Contractor may not assign or subcontract any rights or obligations under this Agreement without the County's prior written approval.

For Cass County:

Jeremiah Jones, Chairman – Board of Commissioners
Cass County
120 N Broadway
Cassopolis, MI 49031

For Market Van Buren:

Luke Barber, Chairman of the Board
Market Van Buren
32849 Red Arrow Hwy, Ste 100
Paw Paw, MI 49079



Addendum – EXHIBIT 1 Annual Fee Schedule

Exhibit 1 is an addendum to the Agreement between Cass County and Market Van Buren (hereinafter referred to as “Contractor”) for services provided to Cass County for economic development.

1. ANNUAL FEE

- a. October 1, 2023 – September 30, 2024
 - i. \$115,000
- b. October 1, 2024 – September 30, 2025
 - i. \$117,300
- c. October 1, 2025 – September 30, 2026
 - i. \$119,646

If both parties jointly agree to the contract extension outlined in the agreement, the following annual fee schedule will apply for the additional 3-year extension.

- d. October 1, 2026 – September 30, 2027
 - i. \$122,039
- e. October 1, 2027 – September 30, 2028
 - i. \$124,480
- f. October 1, 2028 – September 30, 2029
 - i. \$126,969

2. TERMINATION

Either party may terminate the Agreement at any time without just cause by giving the other party one hundred and twenty (120) days’ written notice. This includes intent to not extend agreement past the end date. The County shall, within thirty (30) days after termination, make the due payment to Contractor for the services rendered for any time periods prior to the date of termination. Any fees owed by Contractor shall be prorated to the date of termination.

3. FISCAL CORRESPONDENCE

All matters regarding fiscal correspondence will be directed to Kinexus Group at:
invoices@kinexus.org or mailed to 330 W. Main Street #100, Benton Harbor, MI 49022.

4. SIGNATORIES

In witness whereof, the parties, through their authorized representatives, sign their names as evidence of their approval of this fee schedule.

FOR CASS COUNTY:

FOR MARKET VAN BUREN:

Signature	Date
Jeremiah Jones, Board Chairman Cass County 120 N Broadway Cassopolis, MI 49031	

Signature	Date
Luke Barber, Board Chairman Market Van Buren 32849 E. Red Arrow Hwy, #100 Paw Paw, MI 49079	



CASS COUNTY BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Policy Committee

DATE: August 17, 2023

RE: Rescind R-229-22

REQUEST:

Approve for the rescission of R-229-22 to be added to the September 7th Regular Meeting.

BACKGROUND:

R-229-22 was approved in December 2022 and was a continuation of R-213-21 from 2021. The resolutions provided for the “full use” of the compensation schedule for new hires (up to Step 9). Section 4 of the Wage & Salary Administration Policy provides that, upon recommendation from a Department Head or Elected Official, the County Administrator may approve up to the midpoint (Step 5) for new hiring.

Based upon the concerns that have been noted regarding the FY 24 Budget and in consideration of the future effects of compensation with respect to hiring, the Policy Committee recommended that R-229-22 be rescinded, and the Wage & Salary Administration Policy be reinstituted with respect to compensation for new hires being capped at the midpoint.

REVIEWS:

Prior to submitting this request, this agenda item was reviewed by all impacted departments noted below: (Ex: Administration, Maintenance, HR, and IT)

Policy Committee, Administration

FINANCIAL ANALYSIS:

Overall, the rescission of R-229-22 will result in some reduction of starting compensation for new hires across the County and, over time, will result in reduced wage & benefit costs as turnover may occur in the coming fiscal years.

RECOMMENDATION:

Approve for a motion to rescind R-229-22 to be added to the Consent Agenda of the September 7th Regular Meeting.

PROPOSED FOR RECISSION

CASS COUNTY BOARD OF COMMISSIONERS

R-229-22

A RESOLUTION TO REAUTHORIZE STEP LEVEL HIRING ACROSS FULL PAY SCALE

WHEREAS, Section 4 of the Cass County Wage & Salary Administration Policy provides that the County Administrator may approve step level hiring at the midpoint of paygrades; and

WHEREAS, a number of recent cases have resulted in no qualified applicants for county positions either internally from county service or external from the community, or the applicants have been unwilling to accept midpoint range in the grade and step; and

WHEREAS, R-213-22 authorized step level hiring across the full pay scale through December 31, 2022; and

WHEREAS, economic conditions across the region continue to contribute to labor shortages forecasted to continue through 2023.

NOW, THEREFORE, BE IT RESOLVED by the Cass County Board of Commissioners that through December 31, 2023, the County Administrator is authorized to make "full use" of the compensation schedule when a Department Head or Elected Official determines it is necessary and in the County's interest to attract and maintain an acceptable level of talent. Additionally, in every instance of such use, the County Administrator will notify the Board of Commissioners by providing a copy of the County Employee Status Change Form together with a Memorandum explaining the necessity.

ADOPTED THIS 1st DAY OF DECEMBER 2022

ATTEST:

Monica McMichael, Clerk/Register
COUNTY OF CASS

Dwight Dyes, Chair
CASS COUNTY BOARD OF COMMISSIONERS



CASS COUNTY BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: August 17, 2023

RE: FY 24 and FY 25 General Appropriations Act Resolution

REQUEST:

Approve for FY 24 and FY 25 General Appropriations Act to be added to the September 7th Regular Meeting

BACKGROUND:

The Recommended FY 24 Budget was presented during the August 10th Regular Meeting. In order to adopt the budget, there are a few steps that must be completed. First, A Public Hearing must be published in a newspaper of general circulation throughout the County for a period of 10 days and a resolution adopting the budget must be adopted.

The goal of reviewing this item now is simply to authorize it to be added to the Regular Meeting for September 7th. I, certainly, understand that members of the Board are still reviewing the Recommended Budget and may yet determine to make changes as you may see fit. The draft resolution presented is based upon the Recommended Budget as was presented on August 10th. If any changes are requested by the Board of Commissioners, those, certainly, would be incorporated into a final version of the resolution that would be presented at the Regular Meeting.

If any Special Meetings regarding the Budget are to be requested, it would be helpful to determine those during the Committee of the Whole here as well. Or, if everyone is comfortable moving forward, we can move forward with printing a copy of the proposed budget to be placed in the Clerk's Office, publish the Public Notice, and plan to proceed forward with the formal adoption of the budget on September 7th. Again, please note, the resolution adopting the FY 24 Budget must be completed prior to September 30th.

REVIEWS:

Prior to submitting this request, this agenda item was reviewed by all impacted departments noted below: (Ex: Administration, Maintenance, HR, and IT)

Administration

FINANCIAL ANALYSIS:

The FY 24 and FY 25 General Appropriations Act establishes the budget for all County Funds for the upcoming year.

RECOMMENDATION:

Determine if the Recommended Budget should move forward to the Regular Meeting as the Final Draft Budget or if any Special Meeting is to be requested beforehand. If not scheduling a Special Meeting, approve for the FY 24 and FY 25 General Appropriations Act to be added to the September 7th Agenda under New Business and a Public Hearing to be held.

CASS COUNTY BOARD OF COMMISSIONERS

R-###-23

FISCAL YEAR 2024 AND FISCAL YEAR 2025 GENERAL APPROPRIATIONS ACT

WHEREAS, the Uniform Budgeting and Accounting Act (Public Act 2 of 1968) provides a system of unified procedures for the preparation and execution of budgets for units of local government; and

WHEREAS, the County Administrator has prepared a recommended budget as required by Public Act 2; and

WHEREAS, it is the intent of the Board of Commissioners to provide for the solvency of county fiscal operations by adopting an Appropriations Act as required by law; and

WHEREAS, the Board of Commissioners, in accordance with the Uniform Budgeting and Accounting Act, held a public hearing on the FY 2024 and FY 2025 budget on September 7, 2023, after proper notice was published in a newspaper of general circulation.

NOW, THEREFORE, BE IT RESOLVED by the Cass County Board of Commissioners that this General Appropriations Act is adopted for October 1, 2023 – September 30, 2024 and October 1, 2024 – September 30, 2025 and provides by departmental activity, the budgets as approved and amended by the Board this date; and

BE IT FURTHER RESOLVED that this General Appropriations Act reflects the application of \$1,281,931.00 and \$2,423,561.00 respectively from the General Fund fund balance for a FY 2022-2023 and FY 2023-2024 balanced budget; and

BE IT FURTHER RESOLVED that the Board of Commissioners hereby adopts the budgets of the Other Funds as attached; and

BE IT FURTHER RESOLVED that this budget reflects a reasonable allocation of available resources to the various County departments, boards, and agencies, and allows for all mandated services, programs, and activities to be performed at or above reasonable, necessary, and serviceable levels; and

BE IT FURTHER RESOLVED that every appropriation is subject to all County policies as well as the conditions set forth in this resolution and that any modification, addition, or deletion, of such amounts hereby adopted shall be done in accordance with the policies and procedures established by the Board of Commissioners; and

BE IT FURTHER RESOLVED that the Board of Commissioners grants authority to appointed Boards and Commissions to manage their assigned budgets as adopted herein; and

BE IT FURTHER RESOLVED that it is understood that revenues and expenses may vary from those which are currently contemplated and may be changed from time to time by the Board of Commissioners during the 2024 and 2025 fiscal years as deemed necessary. Consequently, there may be a need to increase or decrease various portions of the approved budget and/or impose a hiring freeze and/or impose reductions in force due to unforeseen financial changes; therefore, the Board of Commissioners reserves the right to impose a hiring freeze at any time; and

BE IT FURTHER RESOLVED that those positions included in the budget and programs which are supported partially or in whole by grant, cost sharing, reimbursement, or other source of outside funding are only approved contingent upon the County receiving the budgeted revenues. Upon notification that budgeted funding of a position or program shall not be received, the Elected Official or Department Head shall immediately notify the County Administrator and that position shall be immediately removed if funding is exhausted; and

BE IT FURTHER RESOLVED that the County Administrator shall oversee the preparation and maintenance of accounts in every office to enforce this Act as adopted and that the Board of Commissioners permits the County Administrator to execute transfers between line items of departments so as to eliminate the necessity for budget amendments except between distinct departmental activities.

ADOPTED THIS 7th DAY OF SEPTEMBER 2023

ATTEST:

Monica McMichael, Clerk/Register
COUNTY OF CASS

Jeremiah Jones, Chair
CASS COUNTY BOARD OF COMMISSIONERS



CASS COUNTY BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: August 17, 2023

RE: SWMBH Intergovernmental Contract

REQUEST:

Approve for SWMBH Intergovernmental Contract to be added to the September 7th Regular Meeting.

BACKGROUND:

Cass County is a signatory to the PA 2 SWMBH Intergovernmental Contract stemming from MCL 330.1287(5). The existing contract expires on December 31, 2023. So, it is time to renew the contract.

Enclosed is a red-line contract illustrating the changes from the existing agreement and was approved by the Southwest Michigan Behavioral Health General Counsel, Southwest Michigan Behavioral Health Board, and the Substance Use Disorder Oversight Policy Board. Additionally, a "clean" version of said contract is included.

The contract will be executed when all nine signatories approve and sign the contract.

REVIEWS:

Prior to submitting this request, this agenda item was reviewed by all impacted departments noted below: (Ex: Administration, Maintenance, HR, and IT)

Administration

FINANCIAL ANALYSIS:

Funding is determined by PA2

RECOMMENDATION:

Approve for SWMBH Intergovernmental Contract to be added under the Consent Agenda of the September 7th Regular Meeting.

INTERGOVERNMENTAL CONTRACT

This Contract (this "Contract") is made as of this ____ day of ____, 2023~~0~~, by and among Southwest Michigan Behavioral Health Regional Entity ("SWMBH"), Barry County, Berrien County, Branch County, Cass County, Calhoun County, Kalamazoo County, St. Joseph County and Van Buren County (individually referred to as the "County," and collectively referred to as the "Counties").

RECITALS

SWMBH is a community mental health ~~R~~regional ~~E~~ntity formed under the Mental Health Code, MCL 330.1204b.

The Counties are located in a region designated by the Michigan Department of Health and Human Services, as defined under MCL 300.1100a(22), ("MDHHS"), as Region 4 under MDHHS's restructuring of PIHPs in Michigan.

Under 2012 PA 500 and 2012 PA 501, the coordination of the provision of substance use disorder services were transferred from prior existing coordinating agencies to community mental health entities designated by MDHHS to represent a region of community mental health authorities, community mental health organizations, community mental health services programs or county community mental health agencies, ~~as defined under MCL 300.1100a(22)~~.

SWMBH represents eight (8) community mental health authorities in Region 4, and is a MDHHS-designated ~~C~~ommunity ~~M~~ental ~~H~~ealth ~~E~~ntity ("CMHE") to coordinate the provision of substance use disorder services in Region 4.

SWMBH, as a MDHHS-designated community mental health entity, is required, under MCL 330.1287(5) to establish a ~~S~~ubstance ~~U~~se ~~D~~isorder ~~O~~versight ~~P~~olicy ~~B~~oard ("SUD Oversight Policy Board") through a contractual agreement, under appropriate law, between SWMBH and each of the Counties in Region 4.

SWMBH and the Counties are authorized to enter into contracts under 1951 PA 35, Intergovernmental Contracts Between Municipal Corporations, MCL 124.1 et. seq.

SWMBH and the Counties desire to enter into this Contract, under 1951 PA 35, to establish a SUD Oversight Policy Board.

NOW, THEREFORE, in furtherance of the foregoing and for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

Section 2.5 ETHICS AND CONFLICTS OF INTEREST. The SUD Oversight Policy Board shall adhere to all conflict of interest and ethics laws applicable to public officers and public servants, serving as members of the SUD Oversight Policy Board.

Section 2.6 COMPLIANCE WITH LAWS. The SUD Oversight Policy Board shall fully comply with all applicable laws, regulations and rules, including without limitation 1976 PA 267 (the "Open Meetings Act"), 1976 PA 422 (the "Freedom of Information Act"), 2012 PA 500, 2012 PA 501 and 1986 PA 2.

Section 2.7 BYLAWS. The SUD Oversight Policy Board shall maintain and periodically review its Bylaws. The

~~Section 2.8~~**Section 2.7** Bylaws may be amended by the SUD Oversight Policy Board in accordance with all applicable Michigan state laws and regulations as provided in these Bylaws. The parties hereto agree that said Bylaws are not subject to SWMBH's approval.

ARTICLE III

SWMBH

Section 3.1 FUNDING. SWMBH shall ensure that PA2 funding dedicated to substance use disorder services shall be retained for substance use disorder services and not diverted to fund services that are not for substance use disorders. MCL 330.1287(2).

ARTICLE IV

TERM AND TERMINATION

Section 4.1 TERM. The Term of this Contract shall commence on January 1, 2024~~1~~, and continue for a term of three (3) years ending December 31, 2026, unless terminated at an earlier date as provided in Section 4.2.

Section 4.2.1 TERMINATION. Any party may terminate their participation in this Contract at any time for any or no reason by giving all other parties thirty (30) days written notice of the termination. Any notice of termination of this Contract shall not relieve either party of its obligations incurred prior to the effective date of such termination.

Section 4.2.2 TERMINATION of CMHE STATUSstatus. This contract shall automatically and simultaneously terminate in the event MDHHS withdraws its designationauthorization of SWMBH as an CMHE for PA2.

ARTICLE V

LIABILITY

Section 5.1 LIABILITY/RESPONSIBILITY. No party shall be responsible for the acts or omissions of the other party or the employees, agents or servants of any other party,

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Section 6.8 CONSTRUCTION. The headings of the sections and paragraphs contained in this Contract are for convenience and reference purposes only and shall not be used in the construction or interpretation of this Contract.

Section 6.9 COUNTERPARTS. This Contract may be executed in one or more counterparts, each of which shall be considered an original, but together shall constitute one and the same agreement.

Section 6.10 EXPENSES. Except as is set forth herein or otherwise agreed in writing by the parties, each party shall pay its own costs, fees and expenses of negotiating and consummating this Contract, the actions and agreements contemplated herein and all prior negotiations, including legal and other professional fees.

Section 6.11 REMEDIES CUMULATIVE. All rights, remedies and benefits provided to the parties hereunder shall be cumulative, and shall not be exclusive of any such rights, remedies and benefits or of any other rights, remedies and benefits provided by law. All such rights and remedies may be exercised singly or concurrently on one or more occasions.

Section 6.12 BINDING EFFECT. This Contract shall be binding upon the successors and permitted assigns of the parties.

Section 6.13 NO WAIVER OF GOVERNMENTAL IMMUNITY. The parties agree that no provision of this Contract is intended, nor shall it be construed, as a waiver by any party of any governmental immunity or exemption provided under the Mental Health Code or other applicable law.

ARTICLE VII

CERTIFICATION OF AUTHORITY TO SIGN THIS CONTRACT

The persons signing this Contract on behalf of the parties hereto certify by said signatures that they are duly authorized to sign this Contract on behalf of said parties, and that this Contract has been authorized by said parties pursuant to formal resolution(s) of the appropriate governing body(ies), copies of which shall be provided to SWMBH.

IN WITNESS WHEREOF, the parties hereto have entered into, executed and delivered this Contract as of the dates noted below.

SOUTHWEST MICHIGAN BEHAVIORAL HEALTH REGIONAL ENTITY

By: _____
Its: _____

Date: _____

By: _____
Its: _____

Date: _____

ST. JOSEPH COUNTY

By: _____
Its: _____

Date: _____

VAN BUREN COUNTY

By: _____
Its: _____

Date: _____

IA-7-1-20
MJ

INTERGOVERNMENTAL CONTRACT

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SWMBH represents eight (8) community mental health authorities in Region 4, and is a MDHHS-designated Community Mental Health Entity ("CMHE") to coordinate the provision of substance use disorder services in Region 4.

SWMBH, as a MDHHS-designated community mental health entity, is required, under MCL 330.1287(5) to establish a Substance Use Disorder Oversight Policy Board ("SUD Oversight Policy Board") through a contractual agreement, under appropriate law, between SWMBH and each of the Counties in Region 4.

SWMBH and the Counties are authorized to enter into contracts under 1951 PA 35, Intergovernmental Contracts Between Municipal Corporations, MCL 124.1 et. seq.

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Section 2.7 BYLAWS. The SUD Oversight Policy Board shall maintain and periodically review its Bylaws. The Bylaws may be amended by the SUD Oversight Policy Board in accordance with all applicable Michigan state laws and regulations. The parties hereto agree that said Bylaws are not subject to SWMBH’s approval.

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Section 4.2.2 TERMINATION of CMHE STATUS. This contract shall automatically and simultaneously terminate in the event MDHHS withdraws its designation of SWMBH as a CMHE.

ARTICLE V

LIABILITY

Section 5.1 LIABILITY/RESPONSIBILITY. No party shall be responsible for the acts or omissions of the other party or the employees, agents or servants of any other party, whether acting separately or jointly with the implementation of this Contract. Each party shall have the sole nontransferable responsibility for its own acts or omissions under this Contract. The parties shall only be bound and obligated under this Contract as expressly agreed to by each party and no party may otherwise obligate any other party.

Section 6.10 EXPENSES. Except as is set forth herein or otherwise agreed in writing by the parties, each party shall pay its own costs, fees and expenses of negotiating and consummating this Contract, the actions and agreements contemplated herein and all prior negotiations, including legal and other professional fees.

Section 6.11 REMEDIES CUMULATIVE. All rights, remedies and benefits provided to the parties hereunder shall be cumulative, and shall not be exclusive of any such rights, remedies and benefits or of any other rights, remedies and benefits provided by law. All such rights and remedies may be exercised singly or concurrently on one or more occasions.

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SOUTHWEST MICHIGAN BEHAVIORAL HEALTH REGIONAL ENTITY

By: _____
Its: _____

Date: _____

BARRY COUNTY

By: _____
Its: _____

Date: _____

ST. JOSEPH COUNTY

By: _____
Its: _____

Date: _____

VAN BUREN COUNTY

By: _____
Its: _____

Date: _____



CASS COUNTY BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: August 17, 2023

RE: FY 23 Budget Amendments

REQUEST:

Approve for FY 23 Budget Amendments to be added to the September 7th Regular Meeting.

BACKGROUND:

We have a few additional budget amendments to be made. These include adjusting expenditures for Marine Law Enforcement, Household Hazardous Waste/Tire Collection, County Road Commission Fund, and Animal Control Fund. All of the descriptions are noted on the attached sheet. Please note, no increase to budgeted expenditures is proposed by the amendments, in fact, the General Fund Balance allocation is reduced by \$18,000.00 in recognition of MCOLES Academy Assistance proceeds received.

REVIEWS:

Prior to submitting this request, this agenda item was reviewed by all impacted departments noted below: (Ex: Administration, Maintenance, HR, and IT)

Administration

FINANCIAL ANALYSIS:

The General Fund – Fund Balance Allocation is reduced \$18,000.00, all other adjustments to remaining funds are budget neutral and do not increase overall expenditures.

RECOMMENDATION:

Approve for FY 23 Budget Amendments as presented to be added to the Consent Agenda of the September 7th Regular Meeting.

Adjustments Requiring BOC Approval - August 17, 2023:

Account #	Fund / Dept	Account Name	Cause	R = Revenue	Increase	Decrease
				E = Expense		
101-331-703.418	Marine Law Enforcement	Part Time Wages	Expenditures for money received from different Lake Associations	E	4,000	
101-331-717.418	Marine Law Enforcement	FICA	Expenditures for money received from different Lake Associations	E	800	
101-331-722.418	Marine Law Enforcement	Workers Compensation	Expenditures for money received from different Lake Associations	E	200	
101-528-801.000	Waste Collection/Disposal	Professional Services	Household Hazard Waste Day	E	25,000	
101-000-543.325	General Fund	General	MCOLES Academy Assistance	R	48,000	
101-000-699.050	General Fund	Fund Balance Allocation	Fund Balance Allocation	R		18,000
201-000-665.000	County Road Commission	Interest Income	No Budget Previously - Road Commission \$\$	R	100,000	
201-449-960.000	County Road Commission	Miscellaneous Expense	No Budget Previously - Road Commission \$\$	E	100,000	
213-430-816.000	Animal Control Donation Fund	Veterinary/K-9 Costs	Veterinary care, treatments, and vaccinations	E	5,000	
213-000-674.000	Animal Control Donation Fund	Donations	Donations received higher than budgeted	R	5,000	