



STATE OF MICHIGAN
DEPARTMENT OF TREASURY

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

DATE: November 7, 2014

TO: Mary Ann Cleary, Director, House Fiscal Agency
Ellen Jefferies, Director, Senate Fiscal Agency
John Roberts, Director, State Budget Office

FROM: Suzanne Schafer, Administrator
Local Audit and Finance Division 

SUBJECT: Annual Audit Charges Report

Please find enclosed for your consideration and transmittal one copy of charges for audits performed by the Local Audit and Finance Division during the 2013/2014 fiscal year. This report is required by Section 906(1) of Public Act 252 of 2014, the General Government Appropriations Act, which provides as follows:

Sec. 906. (1) The department of treasury shall charge for audits as permitted by state or federal law or under contractual arrangements with local units of government, other principal executive departments, or state agencies. A report detailing audits performed and audit charges for the immediately preceding fiscal year shall be submitted to the state budget director and the senate and house fiscal agencies not later than November 30.

Enclosure

cc: Joe Carrasco, Senate Fiscal Agency
April Clark, State Budget Office
Jacques McNeely, State Budget Office
Ben Gielczyk, House Fiscal Agency
Ed Koryzno, Department of Treasury
Cindy Peruchietti, Department of Treasury

DEPARTMENT OF TREASURY
Local Audit and Finance Division
Audit Charges
Fiscal Year 2014

Audits Completed and Billed in FY 2014

UNIT NAME	County	Billable Hours	Amount Billed
Allegan County Road Commission	Allegan	107	\$ 10,593.00
Baraga County	Baraga	220	\$ 16,335.00
Baraga County Road Commission	Baraga	91	\$ 9,009.00
Caledonia Village	Kent	75	\$ 1,089.00
Cassopolis Village	Cass	110	\$ 10,890.00
Clare County	Clare	450	\$ 44,550.00
Clinton County Road Commission	Clinton	90	\$ 8,910.00
Delta County Road Commission	Delta	120	\$ 9,900.00
Dickinson County Road Commission	Dickinson	90	\$ 8,910.00
Eagle Village	Clinton	130	\$ 6,138.00
Elm River Township	Houghton	130	\$ 940.50
Elmwood Township	Tuscola	183	\$ 3,267.00
Gratiot County Road Commission	Gratiot	80	\$ 7,920.00
Maple Grove Township, AUP	Manistee	5	\$ 495.00
Marquette County Road Commission	Marquette	150	\$ 11,088.00
Mecosta County Road Commission	Mecosta	83	\$ 8,217.00
Menominee County Road Commission	Menominee	90	\$ 7,128.00
Newaygo County Road Commission	Newaygo	80	\$ 7,920.00
Ontonagon County Road Commission	Ontonagon	90	\$ 8,910.00
Osceola County Road Commission	Osceola	90	\$ 8,910.00
Resort Township	Emmet	190	\$ 3,960.00
Schoolcraft County Road Commission	Schoolcraft	100	\$ 9,900.00
Southwestern MI Community Ambulance Service	Berrien	60	\$ 5,940.00
Stronach Township	Manistee	200	\$ 5,890.50
Three Oaks Village	Berrien	85	\$ 8,415.00
Twin Cities Area Transit	Berrien	100	\$ 9,900.00
Van Buren County Road Commission	Van Buren	90	\$ 8,910.00
Williamston City	Ingham	168	\$ 15,456.00
Wolverine Fire Authority	Cheboygan	125	\$ 9,355.50
Wolverine Fire Authority	Cheboygan	125	\$ 2,475.00
Yates Township Dial A Ride	Berrien	80	\$ 7,920.00
Total			\$ 279,241.50

DEPARTMENT OF TREASURY
Local Audit and Finance Division
Audit Charges
Fiscal Year 2014

**Partially Completed or Completed but not Billed in
FY 2014 (Receivables)**

UNIT NAME	County	Billable Hours	Amount Billed
Allen Village	Hillsdale	1	\$ 99.00
Augusta Township	Kalamazoo	200	\$ 23,000.00
Baraga County Road Commission	Baraga	10	\$ 1,150.00
Barryton Village	Mecosta	80	\$ 7,920.00
Bay Mills Township	Chippewa	190	\$ 21,850.00
Bay Mills Township	Chippewa	163	\$ 18,745.00
Bay Mills Township	Chippewa	68	\$ 7,820.00
Bertrand Township	Berrien	60	\$ 5,520.00
Caledonia Village	Kent	57	\$ 5,643.00
Chesaning Village	Saginaw	175	\$ 17,325.00
Clare County	Clare	29	\$ 2,871.00
Crockery Township	Ottawa	78	\$ 7,722.00
Deerfield Township	Livingston	139.5	\$ 13,810.50
Delta County Road Commission	Delta	16	\$ 1,840.00
Elberta Village	Benzie	116	\$ 11,484.00
Forsyth Township	Marquette	120	\$ 11,880.00
Howard Township	Cass	58	\$ 5,742.00
Maple Grove Township	Manistee	27	\$ 3,105.00
Marcellus Area Emergency Services Authority	Cass	43	\$ 4,257.00
Marcellus Village	Cass	89	\$ 8,811.00
Marquette County Road Commission	Marquette	35	\$ 4,025.00
Menominee County Road Commission	Menominee	13	\$ 1,495.00
Milton Township	Cass	66	\$ 6,534.00
Milton Township	Cass	4	\$ 396.00
New Haven Village	Macomb	30	\$ 2,970.00
New Haven Village	Macomb	214	\$ 21,186.00
New Haven Village	Macomb	180	\$ 17,820.00
Schoolcraft County Road Commission	Schoolcraft	10	\$ 1,150.00
Williamston City	Ingham	22	\$ 2,178.00
Total			\$ 238,348.50
TOTAL FY 2014 AUDIT CHARGES			\$ 517,590.00

DEPARTMENT OF TREASURY
Local Audit and Finance Division
Audit Charges
Fiscal Year 2014

**Billed in FY 2014 but Applied to FY 2013 Accounts
Receivable**

UNIT NAME	County	Billable Hours	Amount Billed
Allegan County Road Commission	Allegan	89.5	\$ 8,860.50
Baraga County	Baraga	220	\$ 5,445.00
Baraga Township	Baraga	75	\$ 7,425.00
Bertrand Township	Berrien	58	\$ 5,336.00
Caledonia Village	Kent	75	\$ 6,336.00
Chesaning Village	Saginaw	125	\$ 11,500.00
Crockery Township, AUP	Ottawa	25	\$ 2,475.00
Deerfield Township	Livingston	140	\$ 13,860.00
Delta County Road Commission	Delta	120	\$ 1,980.00
Eagle Village	Clinton	130	\$ 6,732.00
Elm River Township	Houghton	130	\$ 11,929.50
Elmwood Township	Tuscola	183	\$ 14,850.00
Everett Township	Newaygo	85	\$ 8,415.00
Forsyth Township	Marquette	120	\$ 11,880.00
Howard Township	Cass	70	\$ 6,930.00
Marcellus Area Emergency Services Authority	Cass	43.5	\$ 4,306.50
Marcellus Village	Cass	97	\$ 9,603.00
Marquette County Road Commission	Marquette	150	\$ 3,762.00
Menominee County Road Commission	Menominee	90	\$ 1,782.00
Milton Township	Cass	70	\$ 6,930.00
Osceola County Road Commission	Osceola	87	\$ 8,613.00
Resort Township	Emmet	190	\$ 14,850.00
Southwestern MI Community Ambulance Service	Berrien	60	\$ 5,520.00
Stronach Township	Manistee	200	\$ 13,909.50
Van Buren County Road Commission	Van Buren	90	\$ 8,910.00
Wolverine Fire Authority	Cheboygan	125	\$ 3,019.50
Wolverine Fire Authority	Cheboygan	125	\$ 9,900.00
Total			\$ 215,059.50