

Michigan Department of Treasury Local Audit and Finance Division

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Chart Chat Webinar

Thursday, September 5, 2024

2:00 PM

Welcome & Introductions

Cary Jay Vaughn, CPA

Administrator

Local Audit and Finance Division, Michigan Department of Treasury



- Administering and collecting more than \$30 billion in taxes and fees.
- Processing approximately 9 million tax returns per year.
- State and local tax policy.
- Economic and revenue forecasting.
- Overseeing a broadly diversified portfolio of State of Michigan investments that total nearly \$143 billion.
- Local government and school financial health.
- Higher education student financial assistance and savings plans.
- Managing the State's balance sheet.
- Managing the State's relationship with Wall Street and the rating agencies.
- Managing unclaimed property on behalf of Michigan's Citizens, returning more than \$135 million last year.



EMPLOYEE ENGAGEMENT

Commitment to an inclusive environment that values diverse perspectives and cultivates employee recruitment, retention, development, and leadership.

CULTURE OF SERVICE

Provide complete, accurate, and timely services to all internal and external customers in a professional manner.

CONTINUOUS IMPROVEMENT

Commitment to proactive and innovative employee-driven solutions in our daily operations and in strategic financial leadership.

Agenda

Welcome & Introductions with Cary Jay Vaughn, CPA, Administrator, Local Audit and Finance Division, Michigan Department of Treasury

Are You Prepared For Your Audit? with Derek Hall, Senior Auditor, Audit Section, Local Audit and Finance Division, Michigan Department of Treasury

What Happens To Your Audit After It Gets to Treasury? with Cary Jay Vaughn, CPA, Administrator, Local Audit and Finance Division, Michigan Department of Treasury

How To File For An Audit Extension with Dale Kruithoff, Financial Analyst, Audit Section, Local Audit and Finance Division, Michigan Department of Treasury

Public Act 202 of 2017 Corrective Action Plan Monitoring Updates with Nick Brousseau, Manager, Analytics and Outreach Section, Local Audit and Finance Division, Michigan Department of Treasury

FDCVT Grants FY 2025 with Carrie Larsen, Financial Specialist, Revenue Sharing and Grants Division, Office of Revenue and Tax Analysis, Michigan Department of Treasury

Questions & Answers

Closing Remarks with Cary Jay Vaughn, CPA, Administrator, Local Audit and Finance Division, Michigan Department of Treasury



Are you prepared for your audit?

Derek Hall

Senior Auditor, Audit Section

Local Audit and Finance Division, Michigan Department of Treasury



Common Themes Applying to Multiple Accounts

- What are your systems of internal control?
- What formal, written policies have you adopted?
- Do you have any related party transactions?
- Do you have any significant or unusual transactions?
- What is your journal entry process and is supporting documentation for each entry available?
- Do you have any commitments or contingencies to report?
- What are your significant estimates?
- Do you have any subsequent events to report?
- Are there any pending litigations of a financial nature affecting you?

Cash and Bank Deposit

- Are your bank accounts in compliance with your investment policy?
- Does your reconciliation agree with your general ledger/distribution report?
- Do you have any unusual reconciling items?
 - Anything beyond deposits in transit and outstanding checks?
 - Do you have outstanding checks over one year old?
- Any restrictions on bank accounts? Provide documentation supporting restrictions.
- What are the FDIC/NCUA insurance coverages (custodial credit risk)?
- Have bank confirmations been sent for all bank accounts?

Investments

- Are your investments in compliance with your investment policy?
- Does your reconciliation agree with your general ledger/distribution report?
- Do you have any unusual reconciling items?
- Are any estimations of investments performed? How are these estimates substantiated?
- What is the interest rate risk, concentration of credit risk, and custodial credit risk?
- What is the fair value measurement?
- Have bank confirmations been sent for all bank accounts?

Receivables

- Do your receivables tie to your subsidiary records?
- Do you have receivable balances for amounts that will never be collected?
- Are there any negative receivables?
- Have any receivables not received within 60 days considered unavailable, unless a different revenue recognition policy has been adopted?
- Do you have support for the taxes receivable (county taxable value, millage rate, other factors)?
- Do you have any leases that should be recorded as a long-term lease receivable offset by deferred inflows (GASB 87)?

Inventory

- Does the inventory balance on your general ledger/distribution report tie to your inventory subsidiary report?
- Are there no negative quantities on hand reported?
- Are there no negative prices per item reported?
- Are you removing obsolete inventory items?
- How often are you verifying inventory on hand?
- How are you determining the value of your stockpiles? Any estimation involved?

Capital Assets

- Do you have a formal, written capitalization policy?
- Do the capital asset balances on your general ledger/distribution report tie to your capital asset subsidiary report?
- Do the additions to the capital asset report agree to the amount you have posted as capital outlay?
- Does the depreciation expense from the subsidiary reports agree to what is posted as depreciation expense?
- Do your disposals removed from your capital asset records agree with the general ledger/distribution report?

Capital Assets (Cont.)

- If there was a remaining book value for the capital assets sold/disposed, did you record the value against equipment retirements?
- Are you reviewing your capital asset list for items no longer owned, in use, or obsolete?
- Do you have any impaired assets?
- Did you have any donated assets?
- Does the infrastructure additions tie to the amounts charged to construction and preservation?
- Have you recorded any leases correctly?
- Have you recorded any SBITAs?
- Do you have any intangible assets that should be recorded?

Short-Term Liabilities

- Do your liability accounts tie to their respective subsidiary reports?
- Are there no unusual or old items?
- Are there any recorded liabilities that you are aware of the still need to be recorded?
- Applies to
 - Accounts payable
 - Contracts or retainage payable
 - Advances from townships/villages/cities/etc.
 - Due to state related to federal/state aid projects
 - Performance deposits payable
 - Payroll liabilities (payroll withholdings, accrued wages)
 - Any other short-term liabilities not mentioned.

Long-Term Liabilities

- Do you have the lease/installment purchase/bond/note documentation to provide along with the amortization schedule
 - Is this a lease or an installment purchase agreement?
 - Were there any bond premiums or discounts when the bond was issued?
 - Have you refunded/refinance any debt instruments?
- Does your compensated absence liability agree with your subsidiary record?
- Are you compensated absences calculated in accordance with union policies or other personnel agreements?
- How did you determine the amount due in one year?

Long-Term Liabilities (Cont.)

- Have you reviewed your latest actuarial reports (pension and OPEB) for accuracy?
- Did you have any benefit changes or assumptions changes that you directly made to your plans? (Not changes in assumptions or experience that actuaries use).
- Is your census/employee information up to date? (New hires/retirees/etc.)

What happens to your audit after it gets to Treasury?

Cary Jay Vaughn, CPA

Administrator

Local Audit and Finance Division, Michigan Department of Treasury



Types of Opinions

- Unmodified
- Qualified
- Adverse
- Disclaimed

Statutory

- Is this unit in compliance with the Uniform Chart of Accounts issued by the Department of Treasury?
- Has the local unit distributed tax revenues that were collected for another taxing unit timely as required by the general property tax act?
- For pension plans, has the ADC been paid? ie. The sum of normal costs (cost of projected benefits allocated to the current year) and the annual amortization of past service costs.
- Has a description of the illegal or unauthorized expenditures been included in the audit?
- Is the unit free of any indications of fraud or illegal acts?

Borrowing/Debt/Deficit

- Does the local unit have a negative fund balance in any of its unrestricted (sum of unassigned, assigned and committed) fund balances/unrestricted fund net position (not government-wide statements)?
- Is this municipality also included within the audited financial statements of a county, township, city or village?
- Is the local unit in compliance with Public Act 34 of 2001, Revised Municipal Finance Act (eg., authorized borrowing, annual filing of a qualifying statement, filing of a security report within 15 days of any issuance)?
- Is the local unit in compliance with orders issued under Public Act 243 of 1980, Emergency Municipal Loan Act?

Budget

- Did the local unit adopt a timely budget for all required funds (MCL 141.436) that included revenue and expenditure data for the most recently completed fiscal year, estimates for the current fiscal year, amount of surplus/deficit from the current fiscal year (MCL 141.435), and the amount of surplus/deficit for the ensuing fiscal year. Was a public hearing held in accordance with PA 43 of 1963?
- Are there any expenditures or other financing uses in the General or a major special revenue fund over budget by more than 5% of total budgeted expenditures in that fund or are the total expenditures in those funds over budget by 10% or more?

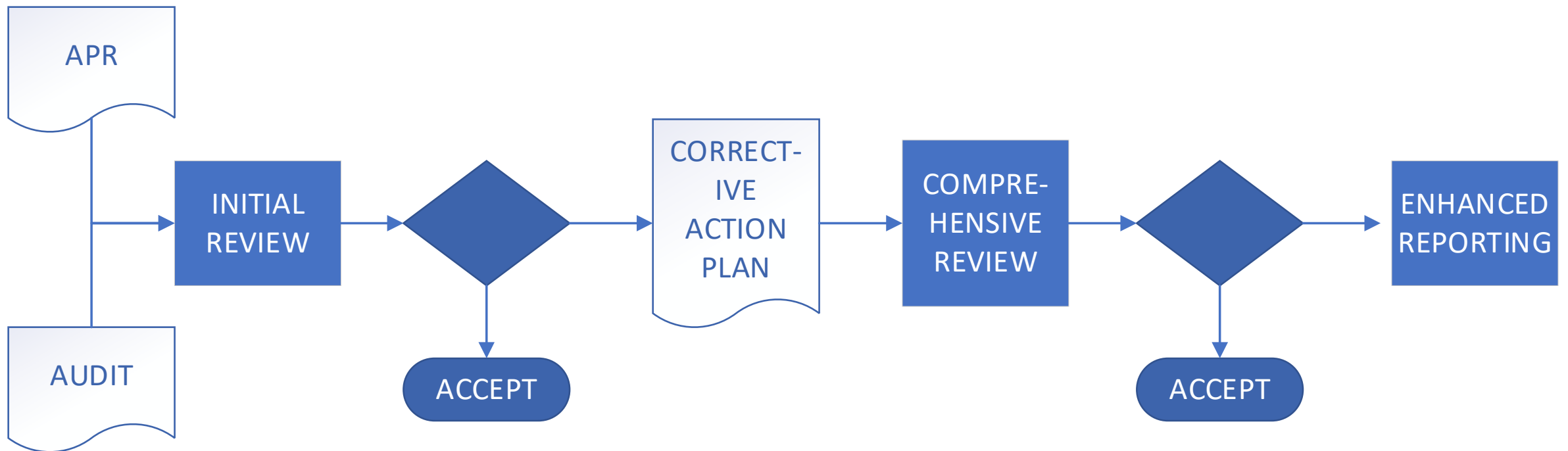
Internal Controls

- Has the board or council approved all disbursements prior to payment as required by charter or statute?
- Did the local unit have an adopted investment policy, ACH policy, and credit card policy and, to your knowledge, does the local unit comply with said policies?
- To your knowledge, were the bank reconciliations performed timely (within 6 weeks of month end)?
- Are there any reported deficiencies including any other recommendations for improvement? If yes, do not include segregation of duties and/or the preparation of financial statements in your count for the following questions.
- Are any reported deficiencies repeated from the prior year?
- Are there any other instances of noncompliance with guidance issued by the Department of Treasury (eg., Uniform Reporting Format, Accounting Manual, Audit Manual, Numbered Letters, others, see Treasury

Financial Statements

- General (or primary fund) revenue
- General fund (or primary fund) expenditure (Must be positive)
- General Fund (or primary fund) Other Financing Net Sources/(uses)(Can be positive or negative)
- General Fund (or primary fund) Beginning Balance
- General Fund (or primary fund) Ending Balance
- Governmental Net Position
- Business-type Net Position
- Governmental Activities Long-Term Debt
- Governmental fund revenues

Review Process



How to file an audit extension

Dale Kruithoff

Financial Analyst, Audit Section

Local Audit and Finance Division, Michigan Department of Treasury



Extension Request Requirements

- When an audit report cannot be completed within 6 months after the end of the fiscal year, the chief administrative officer may request an extension of the filing deadline. Requests for extensions must come from the chief administrative officer of the municipality, auditors and CPAs cannot make the request.
- Requests must be made within 6 months from the end of the fiscal year. The request for a filing extension must be made before the audit or F65 is delinquent (within 6 months of the end of the fiscal year).
- Each unit may receive only one 30-day extension per fiscal year.

How to Submit the Audit Extension

- Go to – www.MI.gov/LAFD
 - Click “File and Search Reports”
 - Click “File Online Reports”
- Log in to the Local Government Electronic Filing System using your User ID and Password.
 - Create New User access if you do not already have an account.
 - E-mail LAFD_Audits@michigan.gov if you have log in issues.




File and Search Reports



File Online Reports

Filing the Audit Extension



Local Government Electronic Filing System
Department of Treasury

[Request Access](#)
[New User](#)
[Forgot Password](#)

Logout

Local Government Electronic Filing System - Home

User Profile

*Form:

Extension Requests

*Fiscal Year:

*Audit Filed Under:

Corrective Action Plan for Audit

Transportation - Performance Audit

Qualifying Statement

Qualifying Statement Reconsideration

Exemption

Information Update Form

Neighborhood Enterprise Zone

Short Term Prior Approval

Long Term Prior Approval

Security Report

Assessing Officers Report

Extension Requests


Year	Form	Voucher	Delete	Form Id

Filing the Audit Extension



Local Government Electronic Filing System

Department of Treasury

 Logout

[Request Access](#)
[New User](#)
[Forgot Password](#)

Local Government Electronic Filing System - Home

User Profile

*Form:

Extension Requests

*Fiscal Year:

2024

*Audit Filed Under:




Create Form

[Delete](#)

Year	Form	Municipality	Submitter	Date Submitted	Status	Action	Voucher	Delete	Form Id
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Filing the Audit Extension



Local Government Electronic Filing System
Michigan Department of Treasury

Michigan Department of Treasury
Annual Audit Extension Request
Issued under the authority of PA000 Act 2 of 1995, as amended.

Local Unit Basic Information

County:		Type:	City	Local Unit Name:	
Municode:		FY Ending:	2025	Year End Month:	
Form ID:					

Please do not use the browser refresh, back or forward buttons as your data may not be saved.

Save

Close

Next: Attach

Extension Request Information

*What type of extension is being requested (select all that apply)?

☐

 Audit Extension (This will also extend the Qualifying Statement and the Annual Retirement Report)

☐

 F65 Extension

* Expected completion date of the audit and/or the F65

mm/dd/yyyy

*Reason for Extension Request

Save

Close

Next: Attach

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Filing the Audit Extension

Michigan Department of Treasury
Annual Audit Extension Request
Issued under the authority of Public Act 2 of 1968, as amended.

Local Unit Basic Information					
County:		Type:	City	Local Unit Name:	
Municode:		FY Ending:	2025	Year End Month:	
Form ID:					

Please do not use the browser refresh, back or forward buttons as your data may not be saved.

[Save](#) [Close](#) [Next: Attach](#)

Extension Request Information	
<p>*What type of extension is being requested (select all that apply)?</p> <p><input checked="" type="checkbox"/> Audit Extension (This will also extend the Qualifying Statement and the Annual Retirement Report)</p> <p>*Is the audit in progress? <input checked="" type="radio"/> Yes <input type="radio"/> No</p> <p><input checked="" type="checkbox"/> F65 Extension</p> <p>* Expected completion date of the audit and/or the F65 <input type="text" value="10/31/2024"/></p> <p>*Reason for Extension Request</p> <p>Fire resulted in the destruction of key financial records and information.</p>	

[Save](#) [Close](#) [Next: Attach](#)

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Filing the Audit Extension

Michigan Department of Treasury

Annual Audit Extension Request

Issued under the authority of Public Act 2 of 1968, as amended.

Local Unit Basic Information					
County:		Type:	City	Local Unit Name:	
Municode:		FY Ending:	2025	Year End Month:	
Form ID:					

Please do not use the browser refresh, back or forward buttons as your data may not be saved.

Attach Msg	Browse
Attach General Fund Trial Balance	<input type="button" value="Choose File"/> No file chosen

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Post Submission

- After the audit extension has been submitted, an analyst will review the request and contact you if they have any clarifying questions.
- The submitted extension request and decision letter are posted publicly to the Document Search Website and an e-mail is sent to the primary contact for the local government unit to let them know that the decision letter has been posted.

How to View the Extension Letter

- Go to – www.MI.gov/LAFD
- Click “File and Search Reports”
- Click “Document Search”
- Search for your municipality, then search by the fiscal year, document group, and document type.




File and Search Reports



Document Search

How to View the Extension Letter





Local Government Document Search Site

Department of Treasury, Community Engagement and Finance Division

Search by Municipality

To Search you may either type name of the municipality (ie. Detroit) in the search box to the left or use the dropdown lists under the search criteria do an initial search. After the initial search you may continue refine the results using the search criteria dropdowns. Hover over the information icon for more details.

Search Criteria

County

Year

Document Group

Document Type

Municipality Type

Municipality

Search


Clear

To file online reports click [here](#)

Show

10

entries

Year	Municipality	County	Municipality Type	Document Type	Download	Status	Date
2023				Audit-Financial Report Extension		Request	7/1/2024



Extension Letter Example



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

**Auditing Procedures Report:
Denial of Extension Request
Fiscal Year:
Municipality Code:**

Sent Via Email

Dear Governing Body:

Thank you for your recent letter requesting an audit filing extension. We regret to inform you that your request does not comply with the requirements of the Uniform Budget and Accounting Act, Public Act 2 of 1968, as amended.

If the audit becomes delinquent, your municipality will be denied qualified status under the Revised Municipal Finance Act, Public Act 34, of 2001, as amended. You may avoid additional consequences of filing a late audit such as the withholding of state revenue sharing payments (if so received under the Glenn Steil State Revenue Sharing Act of 1971, Public Act 140 of 1971, as amended) by having your CPA file the report by logging into the department's website at: [Michigan Department of Treasury/online report](#).

If you have any questions, contact the audit review staff at (517) 335-7469 or email questions to LAFD_Audits@michigan.gov.

Sincerely,



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

**Auditing Procedures Report:
Approval of Extension Request
Fiscal Year:
Municipality Code:**

Sent Via Email

Dear Governing Body:

Thank you for your recent request for an extension of your audit report. Your request has been approved. Therefore, the audit report will be due no later than 7/31/2024 12:00:00 AM.

You may submit a copy of the audit report online by visiting the website at the following link: [Michigan Department of Treasury/online report](#).

Please contact the audit review staff at LAFD_Audits@michigan.gov if you have questions.

Sincerely,

Other Information

- Each unit may only receive one 30-day extension per fiscal year.
- If the audit is not filed before the end of the extension period, the audit will become delinquent.
- Please e-mail LAFD_Audits@michigan.gov if you have questions about your audit extension request or any issues submitting the request.

Public Act 2020 of 2017 Corrective Action Plan Monitoring Updates

Nick Brousseau

Manager, Analytics and Outreach Section

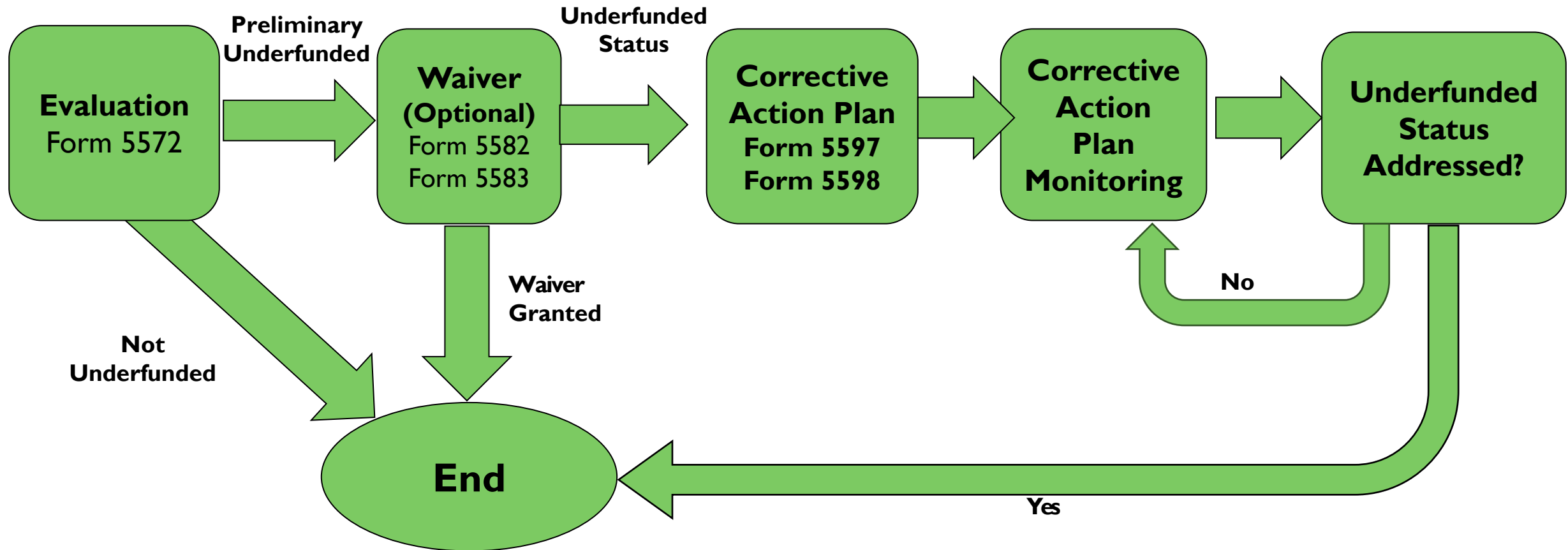
Local Audit and Finance Division, Michigan Department of Treasury



Today's Topics

1. Draft Corrective Action Plan
Monitoring for Protecting MI Pension
Grant Awardees (PA 166 of 2022)
2. Updated Removal Procedures for local
governments in corrective action
monitoring
3. Updated Corrective Action Plan
Monitoring Procedures (PA 202 pf
2017)

Public Act 202 of 2017 Evaluation Process



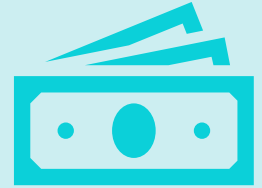
Protecting MI Pension Grant Program



LOCAL GOVERNMENT PENSION
SYSTEMS UNDER 60% FUNDED
WERE ELIGIBLE FOR AWARDS TO
INCREASE FUNDING TO 60%



127 RETIREMENT SYSTEMS FROM
123 LOCAL GOVERNMENTS
RECEIVED AN AWARD



OVER \$550 MILLION WERE
AWARDED IN THIS GRANT
PROGRAM

Statutory Requirements

Protecting MI Pension Grant Awardees



Awardees to be monitored by Municipal Stability Board for 5-Years



Awardees may not provide contractual benefit enhancements unless 100% prefunded



Awardees must calculate liabilities and actuarially determined contributions using alternate assumptions

Protecting MI Pension Grant Monitoring Process

Awarded Retirement
Systems already
monitored under PA 202
of 2017 removed from
current monitoring



Non-awarded
underfunded systems
continue existing
process

Awardees to be
monitoring every 2-
years.

First monitoring review
in 2025

Eligible for removal after
5-years

Protecting MI Pension Grant Monitoring Criteria



FUNDING STATUS

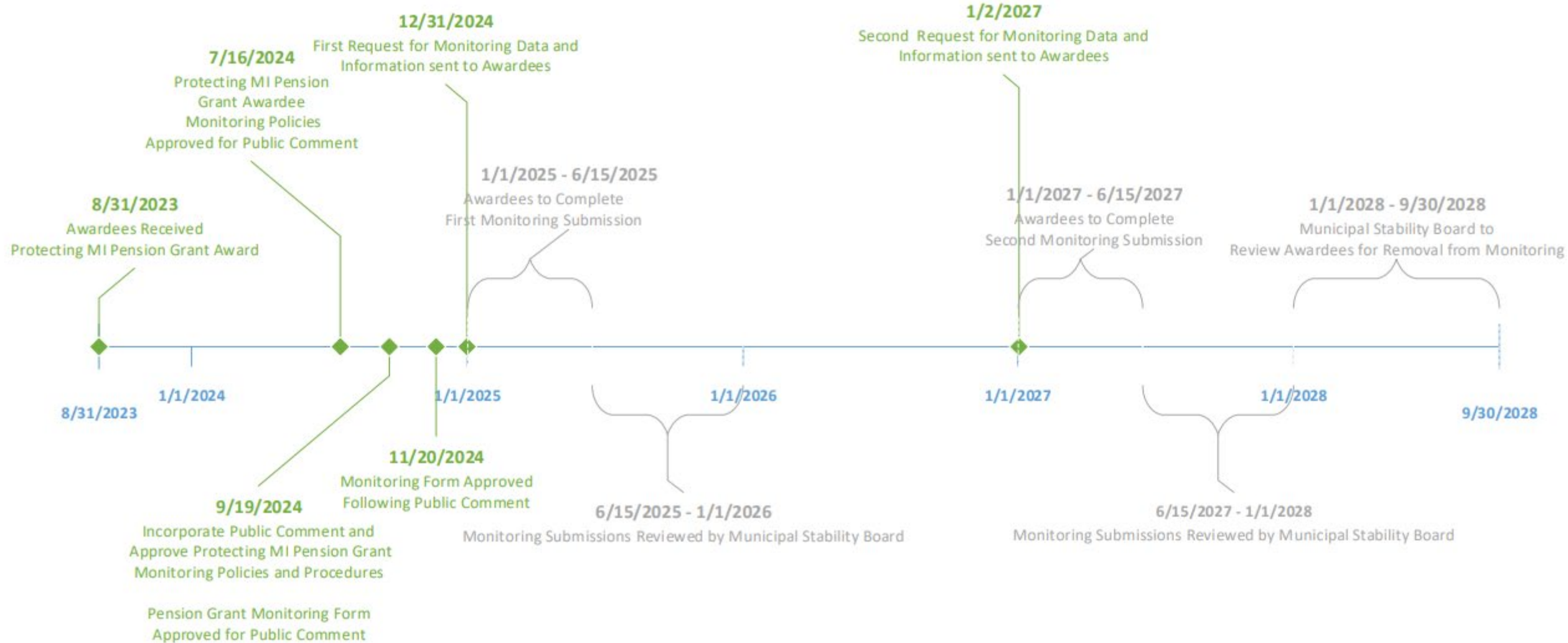


AWARD
COMPLIANCE



SUSTAINABILITY

Protecting MI Pension Grant Monitoring Timeline



Updates to Removal from Corrective Action Plan Monitoring Policies and Procedures



Board authorized to administratively remove Protecting MI Pension Grant Awardees from existing monitoring process



Sets process for Protecting MI Pension Grant Awardees to be removed from grant monitoring process



Clarifies process around removal process for local governments with retirement systems monitored under PA 202 of 2017 AND Protecting MI Pension Grant Program

PA 202 of 2017 Corrective Action Plan Monitoring Updates



Formatting of document updated and minor language clean-up



Changed criteria for measuring the sustainability for pension systems from annual increase to total costs as a % of revenues



Requires use of sustainability worksheet or equivalent

Next Steps



Aggregate and implement (where appropriate) public comments on documents sent to LocalRetirementReporting@michigan.gov



Municipal Stability Board to approve final updated documents at September 2024 meeting



Distribute requests for Protecting MI Pension Grant monitoring in 2025



Review policies, forms, and requirements at www.Michigan.gov/MSB

Financially Distressed Cities, Villages, and Townships (FDCVT) Grant Program

Carrie Larsen

Financial Specialist, Revenue Sharing and Grants Division

Office of Revenue and Tax Analysis, Michigan Department of Treasury



What is the Financially Distressed Cities, Villages, and Townships (FDCVT) grant program?

Competitive grant program to provide funding to cities, villages, or townships (CVT) on a reimbursement basis

Funding is used for specific projects or services that move the CVT toward financial stability

CVTs can receive a maximum of \$2.0 million per grant year

Grant periods span five years

Who can apply?

Cities, Villages, and Townships that demonstrate probable financial distress

- Must meet at least one of 17 defined conditions of probable financial distress
- Examples of conditions of probable financial distress:
 - Failure to have timely deposited minimum obligation to the local unit's pension fund
 - Failure to file annual financial report or audit
 - Ended the fiscal year in a deficit condition
 - Long-term debt rating within or below BBB category or equivalent by one or more credit rating agencies

How is the program funded?

FY 2025: 2024 Public Act 121

- Appropriation of \$2.5M from state sales tax revenues

City, Village, and Township Revenue Sharing(CVTRS) and County Incentive Program(CIP) lapses

- Funds forfeited by local units that did not meet the required submission deadlines
- The total amount forfeited in FY 2024 is added to the amount available for FY 2025 awards

FDCVT grant lapses

- Grantees that do not use all their awarded grant funds may lapse remaining funding. Lapsed funding may be awarded in a future grant year.

FY 2024*
Grant Funding

Funding Source	Amount
Appropriated	\$2,500,000
FY 2023 Revenue Sharing Lapse	\$153,644
FDCVT Lapse	\$110,306
Total	\$2,763,950

*The FY 2025 funding amount will be determined after the close of FY 2024

FY 2025 Grant Application

Application window:

- 60 days
- Application will likely be released in late 2024

Application Requirements:

- Conditions of Probable Financial Distress
 - Must meet at least one
 - Must provide proof of existence of each condition indicated on the application
- Submit a completed application by the due date
 - Detailed description of project
 - Proposed work plan / timeline
 - Detailed proposed budget

Application Tips

Fill in the application completely

Complete separate applications for separate project funding requests

Submit proof of existence of each condition of probable financial distress checked on the application

If partial funding can be accepted, note the minimum amount of funding needed to proceed with the project

Application Review: FDCVT Committee

The FDCVT Committee reviews all applications

Application prioritization

- Two or more conditions of probable financial distress
- Financial emergency in past 10 years
- Approved Deficit Elimination Plan for General Fund
- General Fund balance has declined over past 5 years and is less than 3% of General Fund revenues

Common Project Requests

Building Improvements

- HVAC renovations, generators, handicap accessibility projects

Equipment Replacement

- Backhoes, graders, vacuum extractor trucks

Infrastructure Improvements

- Sidewalk repair, parking lot improvements, street lighting

Public Safety

- Police and fire equipment, patrol vehicles, ambulances, fire trucks

Technology and Operational Effectiveness

- Software upgrades, computer and office equipment replacement

Water Distribution

- Water main repair, lead service line replacement, water meter replacement, fire hydrant replacement

FY 2024 Grant Awards

Number of projects awarded: 22

Number of local units awarded: 13

Largest award: \$350,000 to Calumet Village for Village Hall building upgrades

Smallest award: \$21,390 to Dansville Village for replacement of water meters

Largest total awards: \$570,950 to Calumet Village

Smallest total awards: \$59,600 to Gaastra City

FDCVT Historical Information

Application Round	# of Applications	# Awarded	Requested Funding	Appropriated Funding	Awarded Funding*
FY 2015	49	21	\$30.5M	\$8.0M	\$8.0M
FY 2016	51	14	\$29.3M	\$5.0M	\$5.4M
FY 2017	50	13	\$33.8M	\$5.0M	\$5.1M
FY 2018	54	14	\$39.0M	\$5.0M	\$5.4M
FY 2019	38	16	\$25.9M	\$2.5M	\$2.7M
FY 2020	38	15	\$20.4M	\$2.5M	\$2.7M
FY 2021	53	19	\$25.4M	\$2.5M	\$3.0M
FY 2022	42	14	\$22.3M	\$2.5M	\$3.0M
FY 2023	40	15	\$13.9M	\$2.5M	\$2.7M
FY 2024	58	22	\$17.7M	\$2.5M	\$2.8M

*Awarded funding exceeded the appropriation due to CVTRS/CIP and FDCVT funding lapses

FDCVT Program Information

www.Michigan.gov/RevenueSharing

Visit our website for:

- Application form
- Application tips
- Grants awarded in past years

Questions:

- Email Treas-Grants@michigan.gov
- Call 517-335-7484



Thank you!

For anything you may have missed, please visit our LAFD webpage for training, guidance, and information.

Don't forget to sign up for our *email alerts* and keep up to date on what we offer.

