



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

November 30, 2020

To: Mary Ann Cleary, Director, House Fiscal Agency
Shane Hernandez, Chair, House Appropriations
Jim Stamas, Chair, Senate Appropriations
Christopher Harkins, Director, Senate Fiscal Agency
Chris Kolb, Director, State Budget Office

From: Heather Frick, Director, Bureau of Local Government and School Services

Subject: 2020 Audit Charges Report

Please find enclosed for your consideration and transmittal one copy of charges for audits performed by the Community Engagement and Finance Division during the fiscal year ending September 30, 2020. This report is required by Section 906(1) of Public Act 166 of 2020, 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. However, the charge shall not be more than the actual cost for performing the audit. A report detailing audits performed and audit charges for the immediately preceding fiscal year shall be submitted to the state budget director, the chairpersons of the relevant appropriations subcommittees, and the senate and house fiscal agencies not later than November 30.

Enclosure

cc: Rodney Taylor, Division Administrator, Community Engagement and Finance Division
Katherine Kratz, Financial Manager, Budget Division, Michigan Department of Treasury
Ken Osborne, Division Administrator, Budget Division, Michigan Department of Treasury
Aaron Keel, Director, Office of Legislative Affairs

Director, House Fiscal Agency <https://www.house.mi.gov/hfa/home.asp>
Chair, House Appropriations <http://house.mi.gov/MHRPublic/CommitteeInfo.aspx?comcode=APPR>
Chair, Senate Appropriations <https://committees.senate.michigan.gov/details?Com=APPROPS>
Director, Senate Fiscal Agency <https://www.senate.michigan.gov/sfa/AboutUs/AboutUs.html>
Director, State Budget Office <https://www.michigan.gov/budget/0,9357,7-379-88599---,00.html>



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Department of Treasury
Community Engagement and Finance Division
Audit Charges
Fiscal Year 2020

Billed and Received

Unit Name	County	Fiscal Year	Amount Billed
Allegan County Road Commission	Allegan	December 31, 2019	\$11,730
Baraga County Road Commission	Baraga	September 30, 2019	\$12,650
Baraga Township	Baraga	March 31, 2019	\$9,775
Caledonia Village	Kent	June 30, 2019	\$7,935
Cassopolis Village	Cass	June 30, 2019	\$10,810
Clare County	Clare	September 30, 2019	\$54,050
Clare County Agreed Upon Procedures	Clare	September 30, 2019	\$4,600
Crockery Township	Ottawa	June 30, 2019	\$9,775
Crystal Lake Township	Benzie	March 31, 2020	\$3,450
Dickinson County Road Commission	Dickinson	December 31, 2019	\$10,350
Gratiot County Road Commission	Gratiot	September 30, 2019	\$10,925
Marquette County Road Commission	Marquette	September 30, 2019	\$17,250
Mecosta County Road Commission	Mecosta	December 31, 2019	\$10,925
Menominee County Road Commission	Menominee	September 30, 2019	\$10,350
Newaygo County Road Commission	Newaygo	September 30, 2019	\$12,535
Newberry Village	Luce	December 31, 2018	\$26,450
Ontonagon County Road Commission	Ontonagon	September 30, 2019	\$10,350
Osceola County Road Commission	Ontonagon	December 31, 2019	\$8,855
Schoolcraft County Road Commission	Schoolcraft	September 30, 2019	\$11,500
Three Oaks Village	Berrien	September 30, 2019	\$9,315
Twin Cities Transit	Berrien	September 30, 2019	\$22,770
Van Buren County Road Commission	Van Buren	December 31, 2019	\$10,350
Yates Township Dial A Ride	Lake	September 30, 2019	\$9,200
Subtotal of Billed and Received			\$305,900.00

Receivables

Unit Name	County	Fiscal Year	Amount Received
Delta County Road Commission	Delta	September 30, 2019	\$13,800.00
Webberville, Village	Ingham	March 31, 2019	\$20,355.00
Forsyth Township	Marquette	March 31, 2020	\$12,420.00
Bertrand Township	Berrien	March 31, 2020	\$5,750.00
Marcellus Area Emergency Association	Cass	December 31, 2019	\$5,060.00
Eau Claire, Village	Berrien	February 28, 2020	\$9,775.00
Iron County Road Commission	Iron	December 31, 2019	\$13,800.00
Subtotal Accounts Receivable			\$80,960.00
Total Audit Charges Fiscal Year 2020			\$386,860.00

Prior Year Receivables Not Yet Paid

Unit Name	County	Fiscal Year	Amount Billed
Eagle Village	Clinton	March 31, 2013	\$12,870.00
Montcalm Township	Montcalm	October 31, 2011	\$5,382.00
Pierson Village (made a partial payment)	Montcalm	3/31/2015	\$6,000.00
Webberville, Village	Ingham	March 31, 2016	\$79,005.00
Total Prior Year Receivables Not Yet Paid			\$103,257.00

