



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

**DATE:** November 30, 2021

**TO:** Mary Ann Cleary, Director, House Fiscal Agency  
Thomas Albert, Chair, House Appropriations  
Jim Stamas, Chair, Senate Appropriations  
Kathryn Summers, Director, Senate Fiscal Agency  
Christopher Harkins, Director, State Budget Office  
Greg Van Woerkom, Chair, House General Government Subcommittee  
Roger Victory, Chair, Senate General Government Subcommittee

**FROM:** Heather Frick, Deputy Treasurer, Bureau of Local Government and School Services

**SUBJECT:** 2021 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, 2021. This report is required by Section 906(1) of Public Act 87 of 2021, 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, Director, Budget Division, Michigan Department of Treasury  
Aaron Keel, Director, Office of Legislative Affairs

Department of Treasury  
 Community Engagement and Finance Division  
 Audit Charges  
 Fiscal Year 2021

Billed and Received

Unit Name	County	Fiscal Year	Amount Billed
Allegan County Road Commission	Allegan	12/31/2020	\$ 12,650.00
Baraga County Road Commission	Baraga	9/30/2020	12,650.00
Caledonia Village	Kent	6/30/2020	7,245.00
Cassopolis Village	Cass	6/30/2020	11,500.00
Clare County	Clare	9/30/2020	54,050.00
Crockery Township	Ottawa	6/30/2020	10,350.00
Delta County Road Commission	Delta	9/30/2020	13,800.00
Detour Township F-65	Chippewa	3/31/2019	460.00
Dickinson County Road Commission	Dickinson	12/31/2020	10,350.00
Gratiot County Road Commission	Gratiot	9/30/2020	10,810.00
Iron County Road Commission	Iron	12/31/2020	13,800.00
Maple Grove Township	Manistee	6/30/2020	6,325.00
Marquette County Road Commission	Marquette	9/30/2020	17,250.00
Menominee County Road Commission	Menominee	9/30/2020	10,350.00
Newaygo County Road Commission	Newaygo	9/30/2020	11,500.00
Newberry Village	Luce	12/31/2019	26,450.00
Ontonagon County Road Commission	Ontonagon	9/30/2020	10,350.00
Osceola County Road Commission	Osceola	12/31/2020	8,740.00
Schoolcraft County Road Commission	Schoolcraft	9/30/2020	11,500.00
Three Oaks Village	Berrien	9/30/2020	9,775.00
Twin Cities Transit	Berrien	9/30/2020	15,295.00
Van Buren County Road Commission	Van Buren	12/31/2020	10,235.00
Yates Township Dial A Ride	Lake	9/30/2020	12,650.00
Subtotal Amount Billed and Received			308,085.00

Receivables

Barryton Village	Mecosta	2/28/2021	10,350.00
Bay Mills Township	Chippewa	3/31/2016	28,750.00
Bay Mills Township F-65	Chippewa	3/31/2016	230.00
Bay Mills Township F-65	Chippewa	3/31/2015	172.50
Bertrand Township	Berrien	3/31/2021	6,900.00
Bloomington Village	Van Buren	2/28/2021	18,400.00
Burlington Village	Calhoun	2/28/2021	4,600.00
Eau Claire Village	Berrien	2/28/2021	10,925.00
Forsyth Township	Marquette	3/31/2021	15,525.00
Grim Township F-65	Gladwin	3/31/2019	575.00
Grout Township F-65	Gladwin	3/31/2019	575.00
Marcellus Area Emergency Association	Cass	12/31/2020	5,635.00
Subtotal Accounts Receivable			102,637.50
Total Audit Charges 2021			\$ 410,722.50

Prior Year Receivables Not Yet Paid

Eagle Village	Clinton	3/31/2013	\$ 12,870.00
Pierson Village (made a partial payment)	Montcalm	3/31/2015	6,000.00
Webberville Village (made a partial payment)	Ingham	3/31/2016	9,573.75
Webberville Village	Ingham	3/31/2019	20,355.00
			\$ 48,798.75