



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

DATE: November 20, 2018

TO: Mary Ann Cleary, Director, House Fiscal Agency
Laura Cox, Chair, House Appropriations
Dave Hildenbrand, Chair, Senate Appropriations
Ellen Jeffries, Director, Senate Fiscal Agency
John J. Walsh, Director, State Budget Office

FROM: Rod Taylor, Administrator
Community Engagement 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 Community Engagement and Finance Division during the fiscal year ending September 30, 2018. This report is required by Section 906(1) of Public Act 207 of 2018, 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: Anne Wohlfert, Deputy Treasurer, State and Local Finance

Department of Treasury
 Community Engagement and Finance Division
 Audit Charges
 Fiscal Year 2018

Billed and Received

Unit Name	County	Fiscal Year	Billable Hours	Amount Billed
Allegan County Road Commission	Allegan	12/31/2017	94	\$ 10,810
Baraga County Road Commission	Baraga	9/30/2017	99	11,385
Baraga Township	Baraga	3/31/2017	84	9,660
Caledonia Village	Kent	6/30/2017	70	8,050
Cassopolis Village	Cass	6/30/2017	125	14,375
Crockery Township	Ottawa	6/30/2017	85	9,775
Deerfield Township	Livingston	3/31/2016	140	16,100
Deerfield Township	Livingston	3/31/2017	123	14,145
Delta County Road Commission	Delta	9/30/2017	120	13,800
Forsyth Township	Marquette	3/31/2016	120	11,880
Forsyth Township	Marquette	3/31/2017	135	15,525
Gratiot County Road Commission	Gratiot	9/30/2017	84	9,660
Marquette County Road Commission	Marquette	9/30/2017	123	14,145
Ontonagon County Road Commission	Ontonagon	9/30/2017	89	10,235
Schoolcraft County Road Commission	Schoolcraft	9/30/2017	100	11,500
Subtotal Amount Billed and Received				<u>181,045</u>

Receivables

<u>Unit Name</u>	<u>County</u>	<u>Fiscal Year</u>	<u>Billable Hours</u>	<u>Amount Billed</u>
Bay Mills Township	Chippewa	3/31/2015	200	23,000
Clare County	Clare	9/30/2017	470	54,050
Deerfield Township	Livingston	3/31/2018	136	15,640
Dickinson County Road Commission	Dickinson	12/31/2017	90	10,350
Eagle, Village	Clinton	3/31/2013	130	12,870
Eau Claire, Village	Berrien	2/28/2018	130	9,775
Forsyth Township	Marquette	3/31/2018	135	15,525
Marcellus Area Emergency Services	Cass	12/31/2017	40	4,600
Mecosta County Road Commission	Mecosta	12/31/2017	83	9,545
Menominee County Road Commission	Menominee	9/30/2017	90	10,350
Montcalm Township	Montcalm	10/31/2011	58.5	5,382
Nester Township	Roscommon	3/31/2015	50	5,750
Nester Township	Roscommon	3/31/2016	150	17,250
Newaygo County Road Commission	Newaygo	9/30/2017	105	12,075
Osceola County Road Commission	Ontonagon	12/31/2017	72	8,280
Three Oaks, Village	Berrien	9/30/2017	85	9,775
Twin Cities Transit	Berrien	9/30/2017	105	12,075
Van Buren County Road Commission	Van Buren	12/31/2017	90	10,350
Yates Township Dial A Ride	Lake	9/30/2017	80	<u>9,200</u>
Subtotal Accounts Receivable				<u>255,842</u>
Total Audit Charges 2018				<u><u>\$ 436,887</u></u>