

Ryan L. Wood  
County Administrator

Craig Longnecker  
Deputy Administrator



100 E. State Street, Suite 2100  
St. Johns, Michigan 48879  
(989) 224-5120 • Fax: (989) 224-5102

[www.clinton-county.org](http://www.clinton-county.org)

**WAYS AND MEANS COMMITTEE  
THURSDAY, FEBRUARY 21, 2019 AT 2:00 P.M.  
CLINTON COUNTY COURTHOUSE  
BOARD OF COMMISSIONERS ROOM  
100 EAST STATE STREET, ST. JOHNS, MI 48879**

|   |      |   |
|---|------|---|
| 1   | 2:00 | CALL TO ORDER, ADDITIONS TO THE AGENDA  |
| 2   | 2:02 | LIMITED PUBLIC COMMENTS   |
| 3   | 2:05 | DRAIN COMMISSIONER (PHIL HANSES):<br>A. APPROVAL OF REMONUMENTATION CONTRACTS<br>B. APPOINTMENTS TO REMONUMENTATION PEER GROUP<br>C. APPOINTMENTS OF REMONUMENTATION GRANT REPRESENTATIVE AND GRANT ADMINISTRATOR |
| 4   | 2:15 | CLINTON CAREER NETWORK UPDATE (PAT JACKSON AND KELLY WILLIAMS)  |
| 5   | 2:30 | JAIL MENTAL HEALTH SERVICES CONTRACT  |
| 6   | 2:35 | AUDIT ENGAGEMENT LETTER AND TERMS (ADMINISTRATION)  |
| 7   | 2:40 | PLANNING UPDATE   |
| 8   | 2:55 | MARCH 2019 COMMITTEE MEETING CALENDAR (ADMINISTRATION)  |
| 9   | 3:00 | ACCOUNTS PAYABLE INVOICES PAID TOTALS   |
| 10  | 3:05 | COMMISSIONERS' COMMENTS   |
| 11  | 3:10 | ADMINISTRATOR'S REPORT  |
| 12  | 3:15 | ANY OTHER BUSINESS  |
| <b>**MEETING STARTS PROMPTLY AT CALL TO ORDER TIME LISTED. AGENDA ITEM TIMES MAY VARY**</b> |      |   |

PACKET INFORMATION IS CURRENT AS OF POSTING DATE. **NOTE:** ADDITIONAL INFORMATION MAY BE PRESENTED ON SCHEDULED AGENDA ITEMS. AGENDA ITEMS MAY ALSO BE ADDED DUE TO BUSINESS NEEDS.

TO REQUEST ACCOMMODATIONS OR MATERIALS IN AN ALTERNATIVE FORMAT, PLEASE CONTACT ADMINISTRATION AT (989)224-5120 OR TDD USERS WITHIN CLINTON COUNTY MAY DIAL 9-1-1 FOR GENERAL COUNTY SERVICES OR USE MICHIGAN RELAY 1-800-649-3777 OR THE NATIONAL RELAY NUMBER OF 7-1-1 NO LATER THAN 48 HOURS PRIOR TO THE MEETING.

# COMMITTEE AGENDA ITEM

# 3a + 3b

|                  |                          |                        |                                     |
|------------------|--------------------------|------------------------|-------------------------------------|
| DATE OF MEETING: | ESTIMATE OF TIME NEEDED: | NUMBER OF ATTACHMENTS: | REQUESTOR:                          |
| 2-21-2019        | 5 Minutes                | 0                      | Remonumentation Grant Administrator |

**BRIEFLY DESCRIBE THE ISSUE THE COMMITTEE IS BEING ASKED TO CONSIDER:**

CLINTON COUNTY REMONUMENTATION;

It is time to make Peer Group appointments for the 2019 program and for the Chairman of the Board of Commissioners to complete surveying contracts. There are four original contracts/members with:

| CONTRACT                            | PEER GROUP MEMBER           |
|-------------------------------------|-----------------------------|
| Enger Surveying-Engineering Company | Dave Clifford, PS 25837     |
| Landmark Surveying                  | Mark VanRaemdonck, PS 24644 |
| Pierson Surveying                   | Arden Pierson, PS 13039     |
| Powell Surveying                    | Mark Powell, PS 44298       |

All surveyors have performed work for Remonumentation in good order before 2019.  
Forty-five (45) corners are planned and should be completed before August 1, 2019 for review by the Peer Group in Mid-September.

The Contracts will be provided for the Chairman prior to the Committee meeting. (They are similar for every contract we have had for Remonumentation purposes.) Signed copies will be provided to the County Clerk and Accounting.

The Remonumentation Grant for 2019 is \$ 53,816.00

**REQUESTED ACTION:**

Board: Please approved the contracts and appoint the stated surveyors as Peer Group Members.

Chairman of the Board, please sign the original contracts attached and return to the Grant Administrator, Phil Hanses.

**ADDITIONAL INFORMATION:**

*Please submit to Administration at least 1 week before the meeting.*

**John Quine, PS 10104  
County Representative**

## **CLINTON COUNTY**

**Phil Hanses  
Grant Administrator**

6534 W. Juddville Road  
Elsie, Michigan 48831-9439  
Phone/Fax (989)723-7653  
Email: jquine@peoplepc.com

### **REMONUMENTATION PROGRAM** P.A. 345 of 1990

100 E. State Street, Suite 2300  
St. Johns, Michigan 48879  
Phone (989)224-5160  
Fax (989)227-6449  
Email: drain@clinton-county.org

### **AGREEMENT FOR SERVICES**

**THIS IS AN AGREEMENT** made by and between the **COUNTY OF CLINTON, STATE OF MICHIGAN,** and \_\_\_\_\_, the **CONTRACT SURVEYOR,** a Licensed Professional Land Surveyor in the State of Michigan.

The COUNTY intends to secure basic surveying services as outlined in attached Exhibit "A". The CONTRACT SURVEYOR shall perform professional services in accordance with the State Survey and Remonumentation Act, PA 345 of 1990, the Administrative Rules, and other Regulations as promulgated by the State Survey and Remonumentation Commission, the adopted Clinton County Remonumentation Model Plan, the current Grant Agreement with the State of Michigan, the Land Corner Recordation Act, PA 74 of 1970, and all applicable State and Federal laws, and Municipal ordinances and regulations.

The standard of care for all surveying services furnished by the CONTRACT SURVEYOR under this Agreement will be the care and skill ordinarily used by members of the Surveyor's profession practicing under similar conditions at the same time and in the same locality.

The obligation to provide further services under this AGREEMENT may be terminated by either party upon seven (7) days written notice in the event of substantial failure by the other party to perform in accordance with the terms hereof and through no fault of the terminating party. In the event of termination, the CONTRACT SURVEYOR will be paid for all services rendered to the date of termination and all reimbursable and termination expenses.

The CONTRACT SURVEYOR shall provide the COUNTY with Certificates of Insurance for current coverage for the following:

AUTO LIABILITY  
SITE LIABILITY  
WORKMEN'S COMPENSATION

All insurance Certificates shall include a requirement that the COUNTY is to be notified at least ten (10) days prior to cancellation of any Insurance coverage.

Upon receipt of NOTICE TO PROCEED, the CONTRACT SURVEYOR will complete the specified Work Program in accordance with EXHIBIT "A" on or before August 1, 2019 unless granted a written extension by the COUNTY.

The SCHEDULE OF PAYMENTS to the CONTRACT SURVEYOR for basic services, additional services, and reimbursable expenses shall be as outlined in EXHIBIT "B" attached.

To the extent that liabilities, obligations, damages, claims, costs, charges, and expenses are caused by the negligent act, error, or omission of the CONTRACT SURVEYOR, or anyone directly or indirectly employed by him, arising from the services rendered by the CONTRACT SURVEYOR, said SURVEYOR

AGREES TO HOLD HARMLESS AND INDEMNIFY THE COUNTY AND THE STATE OF MICHIGAN (AND IT'S AGENTS AND EMPLOYEES) FROM ALL COSTS. CHARGES AND EXPENSES IMPOSED UPON THE COUNTY OR STATE.

The Clinton County Board of Commissioner designates John F. Quine, PS 10704 as the COUNTY REPRESENTATIVE with respect to the review of the services to be performed by the CONTRACT SURVEYOR.

The COUNTY will provide the CONTRACT SURVEYOR with:

- (1) Criteria and information made available from the State Survey and Remonumentation Commission.
- (2) Access to and copies, at the usual County fee charges, of documentation pertinent to the assigned Public Land Survey corners.
- (3) The necessary corner monuments, monument boxes, rings, caps, stakes, pins, etc. for the establishing or reestablishing of approved corner positions.
- (4) Access to the necessary tools and dye stamps to mark the monument caps.

Nothing in this AGREEMENT can be assigned by either party without the written consent and approval of the other party.

The COUNTY certifies that the funds to meet the terms of this AGREEMENT currently are in the Treasury of Clinton County, or are in the process of being collected.

Execution of this AGREEMENT by both parties shall constitute a NOTICE TO PROCEED with the Work Program when assigned by the COUNTY to the CONTRACT SURVEYOR.

IN WITNESS WHEREOF, the COUNTY and CONTRACT SURVEYOR agree to the terms and conditions above described and binds itself, its partners and representatives to the other party. This AGREEMENT supersedes all prior written or oral understandings between them. This AGREEMENT and EXHIBITS may only be amended, supplemented, modified, or cancelled by a duly executed and written instrument.

**COUNTY**

**CONTRACT SURVEYOR**

By \_\_\_\_\_  
Robert Showers, Chairperson  
Clinton County Board of Commissioners

By \_\_\_\_\_  
\_\_\_\_\_

Date \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date \_\_\_\_\_

## **EXHIBIT "A"**

### **SCOPE OF SERVICES**

All Remonumentation accomplishments shall be in accordance with PA 74 OF 1970 (Corner Recordation Act), MODEL COUNTY PLAN as adopted by the Clinton County Board of Commissioners, 2019 GRANT AGREEMENT, and this AGREEMENT FOR SERVICES.

After Parties have signed this AGREEMENT FOR SERVICES, the specific corner locations to be established or reestablished by the CONTRACT SURVEYOR will be assigned. Said Corner Assignment will be considered as an AMENDMENT to this AGREEMENT FOR SERVICES.

Minimum requirements the CONTRACT SURVEYOR shall comply with are:

#### **RESEARCH**

- (1) CONTRACT SURVEYOR shall prepare dossier file envelope for each assigned corner. To be included will be copies of GLO Field Notes, County Surveyor's Records, Clinton County Road Commission and Drain Commissioner's field notes, recorded Land Corner Recordation Certificates per PA 74 Of 1970, recorded land Survey Certificates per PA 132 Of 1970, corner information shown on Michigan Department of Transportation (MDOT) plans and witness cards, and any other information available pertinent to the corner location in order to provide a complete history of the corner.
- (2) CONTRACT SURVEYOR shall obtain all permits required to comply with State and local laws, ordinances and requirements.
- (3) CONTRACT SURVEYOR shall contact MISS DIG for underground utility locations in the immediate vicinity of the assigned corners.

#### **FIELD WORK**

- (1) Strict conformance with the "Michigan Manual of Uniform Traffic Control Devices" (Part VI, Construction and Maintenance) during all field operations conducted by the CONTRACT SURVEYOR will be required.
- (2) Copies of all field notes pertinent to the assigned corner shall be prepared by the CONTRACT SURVEYOR and placed in the dossier.
- (3) Excavation in search of physical evidence of assigned corners is of paramount importance. CONTRACT SURVEYOR shall be present and direct all corner excavation operations.
- (4) COUNTY will provide standard monuments to be placed at the corner position approved by the PEER GROUP. Corner to be placed in a monument box if located in a hard surfaced road or 8" deep if located in a gravel road. Off road corners shall be marked with a 4' plastic post provided by the COUNTY.
- (5) As required by PA 74 of 1970, CONTRACT SURVEYOR shall establish, measure, and describe accessories to the corner position. Permanent objects (house and building corners, etc.) are to be preferred. Locate accessories in all four quadrants if feasible.
- (6) As directed, field traversing to determine mathematical relationship between assigned corners will be required. A sketch showing the perimeter of the Section will be prepared and shown on the appropriate Land Corner Recordation Certificate (LCRC) where applicable. Bearings will be determined by Global Positioning System, Solar, or Celestial observations. Measurements to determine relationship to adjacent government corners, recorded surveys and plats, MDOT plans, and occupied property line positions shall be made by the CONTRACT SURVEYOR where applicable and shown on the appropriate LCRC.

#### **PEER GROUP APPROVAL**

- (1) All CONTRACT SURVEYORS shall also act as members of the Clinton County Peer Group as established by the Remonumentation Act. Other members may be added as necessary to meet the Act requirements.
- (2) Peer Group meetings shall be called in accordance with the Open Meetings Act and as necessary to accommodate progress made by the CONTRACT SURVEYORS. Time and place to be announced.
- (3) CONTRACT SURVEYOR shall present preliminary LCRC together with all documentation and testimony relevant to the recommended corner position. Conflicting corner positions discovered shall be promptly reported to the COUNTY REPRESENTATIVE and prior to Peer Group consideration.
- (4) Peer Group approval of corner position prior to the placement of standard monument will be required unless otherwise approved by the COUNTY REPRESENTATIVE.

#### **LAND CORNER RECORDATION CERTIFICATES**

- (1) LCRC's prepared by the CONTRACT SURVEYOR shall comply with all requirements of PA 74 of 1970 and with "Corners, Monuments and Act 74, PA 1970" (published in Michigan Surveyor, Volume 28, Number 4) prepared jointly by the Surveyor's Licensure Board and the State Survey and Remonumentation Commission and Licensure Board letter entitled "Act 74, 1970" and dated 06/15/1993 and the terms of this Agreement For Services.
- (2) Date shown at the top of the form shall be the date the monument was set.

## EXHIBIT "B"

### METHOD AND SCHEDULE OF PAYMENT

- (1) CONTRACT SURVEYOR will be paid to complete corner research and preparation of the dossier file for the 2019 Grant year. Corner research shall be itemized separately from other expenses on invoices. COUNTY payment for corner research services shall be in the amount of **\$75.00** per corner completed in accordance with all terms of this Agreement for Services.
- (2) COUNTY payment for services rendered other than corner research for the 2019 Grant year shall be in the amount of **\$900.00** per corner completed in accordance with all terms of this Agreement For Services.
- (3) The CONTRACT SURVEYOR may present the GRANT ADMINISTRATOR with a documented invoice at the following times and at the stated percentage of the total Contract amount as the work progresses:
  - A. Upon completion of field work - 75%,
  - B. Upon Peer Group approval of corner position - 90%,
  - C. Upon presentation and approval of LCRC's - 100%,
- (4) Invoices shall be presented to the GRANT ADMINISTRATOR on dates specified in order to receive timely payment.
- (5) REIMBURSABLE EXTRA EXPENSE ITEMS shall be approved in writing by the GRANT ADMINISTRATOR and the COUNTY REPRESENTATIVE prior to the incurrence of the expense and are defined as out-of-pocket expenses incurred by the CONTRACT SURVEYOR incidental to completion of assigned corners and in order to meet the requirements of this Agreement
- (6) ADDITIONAL SERVICES (CHANGE OF SCOPE) shall be agreed to in writing by both parties prior to commencement. Payment shall be at the same rate indicated in (1) above and/or in agreement with the Terms of this Agreement
- (7) CONTRACT SURVEYOR shall complete all phases of assigned Remonumentation accomplishment on or before August 1, 2019.
- (8) COUNTY shall pay all Register of Deeds filing fees.

# COMMITTEE AGENDA ITEM

30

|                  |                          |                        |                                     |
|------------------|--------------------------|------------------------|-------------------------------------|
| DATE OF MEETING: | ESTIMATE OF TIME NEEDED: | NUMBER OF ATTACHMENTS: | REQUESTOR:                          |
| 2-21-2019        | 5 minutes                | 0                      | Remonumentation Grant Administrator |

**BRIEFLY DESCRIBE THE ISSUE THE COMMITTEE IS BEING ASKED TO CONSIDER:**

Please appoint John Quine, PS 10704 as 2019 Remonumentation Grant Representative for Clinton County, Michigan. (This is now an annual requirement from LARA)

Please designate Phil Hanses, Clinton County Drain Commissioner as 2019 Remonumentation Grant Administrator.

Related information:

Surveyors receive \$75.00 per corner for each corner they research and \$900 per corner that is reestablished and we are not seeking any change from that amount. The 2019 program includes 45 corners planned for remonumentation.

The surveyors who serve on the Peer Group for the Remonumentation Grant have been receiving \$150.00 per meeting since 2007 (approved at October 2006 meeting) and no changes are sought.

The 2019 Survey & Remonumentation Grant is \$53,816.00.

Mr. Quine has served in this position since 1993. Phil Hanses, Clinton County Drain Commissioner has been in the position of Grant Remonumentation Administrator since the Grant of 2016.

**REQUESTED ACTION:**

Please appoint Mr. Quine 2019 Remonumentation Grant Representative and Mr. Hanses Remonumentation Grant Administrator.

**ADDITIONAL INFORMATION:**

Submit by Email

*Please submit to Administration at least 1 week before the meeting.*

Ryan L. Wood  
County Administrator

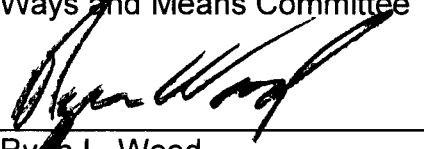
**CLINTON COUNTY  
OFFICE OF  
ADMINISTRATIVE SERVICES**

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**TO:** Ways and Means Committee

**FROM:**   
\_\_\_\_\_  
Ryan L. Wood  
County Administrator

**SUBJECT:** Clinton Career Network Update

**DATE:** February 6, 2019

Pat Jackson and Kelly Williams plan to attend the February 21<sup>st</sup> Ways and Means Committee Meeting to discuss recent activities and programs of the Clinton Career Network. Attached please find additional programming information for your review prior to the meeting.



## 2018-19 Clinton Career Network (CCN)

CCRESA received three years of Michigan College Access Network (MCAN) funding:

|           |             |                |
|-----------|-------------|----------------|
| -2014-15: | \$10,000.00 | Planning       |
| -2015-16  | \$30,000.00 | Implementation |
| -2016-17  | \$30,000.00 | Implementation |

MCAN funding is no longer available.

Clinton County contribution:

|          |             |
|----------|-------------|
| -2015-16 | \$15,000.00 |
| -2016-17 | \$15,000.00 |
| 2017-18  | \$15,000.00 |

CCN programming is housed in the Clinton County RESA Career Education Department.

CCRESA Career Network programming includes: Career Expo, Pave Your Own Path, Career Connections classes, Work Based Learning (WBL), High School Interview Days

CCRESA provides funding for five positions in support of the above programming.

CCRESA seeks continued County funding for future Career Expos.

All 8<sup>th</sup> and 10<sup>th</sup> graders countywide attend the Career Expo.

The 2018-19 Career Expo featured 96 interactive booths representing the six Michigan Career Pathways. Participants included local business and industry as well as post-secondary partners.

Pat Jackson & Kelly Williams will be available at the upcoming Ways and Means meeting to provide additional program info, local constituent participation info, as well as letters of support.

Ryan L. Wood  
County Administrator

**CLINTON COUNTY  
OFFICE OF  
ADMINISTRATIVE SERVICES**

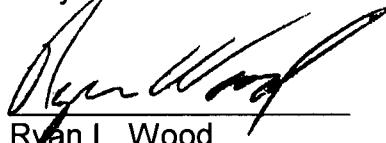
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**TO:** Ways and Means Committee

**FROM:**



Ryan L. Wood  
County Administrator

**SUBJECT: Jail Mental Health Services**

**DATE:** February 13, 2019

Currently, mental health services at the Clinton County Jail are provided by the Community Mental Health Authority of Clinton, Eaton and Ingham Counties (CMH). Authorization of the attached contract will allow these services to continue at the annual rate of \$76,067. The scope of services is listed in Exhibit 'A' of the contract.

**Suggested Action:**

Move to approve contract with CMH for mental health services at the jail for the period of October 1, 2018 through September 30, 2019.

AGREEMENT BETWEEN  
COMMUNITY MENTAL HEALTH AUTHORITY OF CLINTON, EATON AND INGHAM  
COUNTIES  
AND  
CLINTON COUNTY

**THIS AGREEMENT**, made and executed this 17<sup>th</sup> day of January, 2019 by and between Community Mental Health Authority of Clinton, Eaton and Ingham Counties, 812 East Jolly Road, Lansing, Michigan 48910, (hereinafter referred to as “CMHA-CEI”) and Clinton County, whose administrative offices are located at 100 E. State Street, Suite 2100, St. Johns, Michigan 48879, (hereinafter referred to as “the County”).

**WITNESSETH:**

**WHEREAS**, THE COUNTY desires to engage the services of CMHA-CEI to perform screening and potential jail diversion, as appropriate, to individuals located in the county jail in St. Johns, MI, and CMHA-CEI is qualified to undertake the activities for which the funding has been provided and is willing to furnish mental health therapy services to the County; and

**WHEREAS**, the County has requested mental health screening services for some individuals who are in the county jail; and

**NOW THEREFORE**, the County and CMHA-CEI mutually agree as follows:

1. Term of the Agreement: This Agreement shall commence on **October 1, 2018** and be in full force and effect to **September 30, 2019**, inclusive, and shall continue on a month-to-month basis thereafter upon the same terms and conditions set forth herein until a successor Agreement is executed by and between the parties, or until the Agreement is terminated as provided for in section Two, Termination.
2. Termination. Notwithstanding any other provisions in this Agreement to the contrary, this Agreement may be terminated by either party upon thirty (30) days prior written notice to the other party.
3. Duties of CMHA-CEI. CMHA-CEI will provide the County with 20 hours a week of Mental Health Therapist services at the county jail. The hours that the Mental Health Therapist is present at the facility shall be established by mutual agreement. The duties of the CMHA-CEI Mental Health Therapist are set forth in Exhibit A, Scope of Services, which is attached hereto and incorporated by reference into this Agreement.
4. Equipment to be provided by the County. The County will provide the Mental Health Therapist appropriate work space within the facility.
5. Compensation. CMHA-CEI will bill the County on a monthly basis for the costs associated with the Mental Health Therapist position, as outlined in Exhibits B and B-2. The annual amount shall not exceed **\$76,067**.

6. Revisions to Agreement. If the scope of the project changes substantially, a revised "Scope of Services" and an associated request for additional or reduced compensation will be negotiated by the parties. Such changes as mutually agreed upon by and between the parties shall be written, approved by both parties and incorporated as written amendments to this Agreement prior to undertaking such change. Any increase or decrease in the amount of payment to CMHA-CEI arising out of such change shall be approved by the parties prior to the commencement of the change in work.
7. Tax Obligations, Employee Benefits and Liabilities. CMHA-CEI shall be responsible for compliance with applicable state, local and municipal income as well as other taxes and charges such as Worker's Compensation, State and/or Federal Unemployment Taxes or insurance coverage and general liability coverage against losses or injury arising out of the activities of any employee or other personnel working under the control or supervision of CMHA-CEI. CMHA-CEI agrees to indemnify and save harmless the County, its officers, agents and employees from any tax, charge or claim arising out of any negligent errors, acts or omissions of any employee, agent or other person acting under the supervision or direction of CMHA-CEI or otherwise performing services on behalf of CMHA-CEI under this Agreement.
8. Invalid Provisions. If any provision of this Agreement is held to be invalid it shall be considered to be deleted and the remainder of this agreement shall not be affected thereby. Where the deletion of the invalid provision would result in the illegality and/or unenforceability of this Agreement, this Agreement shall be considered to have terminated as of the date in which the provision was declared invalid.
9. Non-discrimination. Both parties, as required by law, shall not discriminate against a person to be served or an employee for employment with respect to hire, tenure, terms, conditions, or privileges of employment, or a matter directly or indirectly related to employment because of race, color, religion, national origin, age, sex, handicap that is unrelated to the individual's ability to perform the duties of a particular job or position, height, weight, marital status, political affiliation or beliefs.

Both parties shall adhere to all applicable Federal, State and local laws, or ordinances, rules and regulations prohibiting discrimination, including but not limited to the following:

- A. The Elliot Larsen Civil Rights Act, 1976 PA 453, as amended.
- B. The Michigan Handicappers Civil Rights Act, 1976 PA 220, as amended.
- C. Section 504 of the Federal Rehabilitation Act of 1973, PL 93-112, 87 Stat 394, as amended.
- D. The Americans with Disabilities Act of 1990, PL 101-336, 104 Stat 328 (42 USCA § 1201 et seq), as amended, and regulations promulgated thereunder.
- E. E.O. 11246, "Equal Employment Opportunity," as amended by E.O. 11375, "Amending Executive Order 11246 relating to Equal Employment Opportunity," and as supplemented by regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, equal Employment Opportunity, Department of Labor."
- F. All applicable administrative rules and regulations promulgated by the administrative agencies responsible for the enforcement of such acts.

11. Binding Effect of Agreement and Assignment. This Agreement shall inure to the benefit of and be binding upon the parties hereto and their respective permitted assigns and successors in interest. However, neither party may actively or by operation of law assign its rights or obligations hereunder without the prior written consent of the other party.

12. Conflict of Interest. CMHA-CEI agrees that they presently have no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the rendering of services under this Agreement.

13. Confidentiality. CMHA-CEI or employees of CMHA-CEI will not release any information regarding inmates, employees or other confidential material of THE COUNTY except as may be required by law.

14. Completeness of this Agreement. This Agreement contains all of the terms and conditions agreed upon by the parties hereto and no other agreements, oral or otherwise, regarding the subject matter of this Agreement or any part thereof shall have any validity or bind any of the parties hereto.

15. Certification. The persons signing on behalf of the parties hereto certify by said signatures that they are duly authorized to sign the Agreement on behalf of said parties and that this Agreement has been authorized by said parties.

**For Clinton County**

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Controller

**For Community Mental Health Authority of Clinton, Eaton, and Ingham County**

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Chief Executive Officer

## EXHIBIT A

### Scope of Services

Specification of Services to be delivered by CMHA-CEI Mental Health Therapist: This staff would be responsible for the following primary job functions:

- 1) Interview individuals in the County Jail in order to assess the individuals' mental status.
- 2) Make recommendations to jail corrections staff on suitable housing options for inmates.
- 3) Assist in the diversion of persons detained in county jail who have severe and persistent mental illness (SPMI), co-occurring substance abuse disorders or developmental disabilities.
- 4) Perform routine screening for involuntary hospitalization of all referred inmates with a history of mental health treatment, suicide attempts, psychotropic medication or prior mental health hospitalization.
- 5) Work cooperatively on issues related to Jail Diversion/Jail Services as defined by the State of Michigan, where appropriate and whenever possible.
- 6) Support efforts to reduce the incidence and prevalence of mental illness and developmental disabilities in jails and cooperatively plan to meet those needs in the correctional facility to the extent possible.
- 7) Make available to the correctional facility and Jail Administration informational materials on services as they relate to mental health problems and service needs.
- 8) Perform ongoing, daily contact to monitor condition and assess needs of individuals in housing area related to impending personal life crisis.
- 9) Perform suicide screening and classification of referred jail admits with a history or presentation of suicide attempts or current ideation.
- 10) When appropriate, initiate and execute court petitions for involuntary admission on any inmate who must be treated in the hospital for an acute mental health crisis according to the involuntary hospitalization guidelines.
- 11) Collect and maintain all historic and ongoing communication related to the case files of clients requiring constant observations and/or hospitalization, particularly upon their return from in-patient hospitalization related to mental illness.
- 12) Review of all electronic data from Clinton-Eaton-Ingham Community Mental Health Authority software system related to clients; client search for past history with the Agency.
- 13) Apprise Program Manager or Acting Manager on a regular basis of current caseload activity and concerns. Include updates in behavior, suicidality or lethality of client, review of special housing needs, psychiatric referrals or case management referrals.
- 14) Testify as a petitioner on cases related to application on inmates as required and follow up on all cases in a timely manner upon inmate's release.
- 15) Complete second screening on all clients placed in observation housing units prior to release to regular housing dorms.
- 16) Work directly with Jail Correctional Officers and Command Officers on a daily basis to assess needs of inmates.
- 17) Maintain and ensure availability of 24-hour, 7-day per week emergency mental health services, by phone or in person, that are responsive to inmates or detainees experiencing acute emotional behavioral or social dysfunction.
- 18) Collect and report on data pertaining to persons served and evaluate program effectiveness and trends for the purpose of quality improvement.
- 19) Accept referrals of potential consumers for evaluation in the jail and provide consultation to the appropriate correctional authority.

- 20) Provide training as requested for law enforcement and mental health personnel on pre-booking and post-booking jail diversion services.
- 21) Maintain continuing education in training related to Correctional Mental Health, Suicide and related topics to meet the needs of the services offered in a correctional facility.

## **EXHIBIT B**

### **BILLING OF AND PAYMENT OF VALID VENDOR CLAIMS**

For the duties described herein, the parties agree to the following process:

CMHA-CEI will submit an invoice to the County's designated staff, in a format approved by the County, within 15 days following the month in which services were delivered. The invoice shall include expenditures incurred during the billing period based on the approved budget.

The County shall reimburse CMHA-CEI for authorized services within thirty (30) days of receipt of invoice.

Billings shall be submitted to the following:

Jean Ruff, Office Manager  
Clinton County Sherriff's Office/Jail  
1347 E. Townsend Road  
St. Johns, MI 48879

Captain Monica Hoskins  
Clinton County Sherriff's Office/Jail  
1347 E. Townsend Road  
St. Johns, MI 48879

Payments shall be submitted to the following:

Community Mental Health Authority-CEI  
Attn: Finance Department, Suite 210  
812 E Jolly Rd  
Lansing, MI 48910



**EXHIBIT B.1**

**PROGRAM BUDGET SUMMARY**

Use **WHOLE DOLLARS** Only

**ATTACHMENT B.1**

|  |                    |                          |  |  |  |         |
|--|--------------------|--------------------------|--|--|--|---------|
| <b>PROGRAM</b><br>ES CLINTON COUNTY JAIL                                 |                    |                          | <b>DATE PREPARED</b><br>3/28/2018  |  | Page<br>1                                  | Of<br>1 |
| <b>CONTRACTOR NAME</b><br>CMHA of Clinton-Eaton-Ingham Counties          |                    |                          | <b>BUDGET PERIOD</b><br>From: 10/1/2018 To: 9/30/2019  |  |  |         |
| <b>MAILING ADDRESS (Number and Street)</b><br>812 East Jolly Rd.         |                    |                          | <b>BUDGET AGREEMENT</b><br><input checked="" type="checkbox"/> ORIGINAL <input type="checkbox"/> AMENDMENT |  | <b>AMENDMENT #</b>                         |         |
| <b>CITY</b><br>Lansing   | <b>STATE</b><br>MI | <b>ZIP CODE</b><br>48910 | <b>FEDERAL ID NUMBER</b><br>38-6337733   |  |  |         |
| <b>EXPENDITURE CATEGORY</b>  |                    |                          |  |  | <b>TOTAL BUDGET</b><br>(Use Whole Dollars) |         |
| 1. SALARY & WAGES  |                    |                          |  |  | \$41,917                                   |         |
| 2. FRINGE BENEFITS   |                    |                          |  |  | \$21,597                                   |         |
| 3. TRAVEL  |                    |                          |  |  | \$800                                      |         |
| 4. SUPPLIES & MATERIALS  |                    |                          |  |  | \$250                                      |         |
| 5. CONTRACTUAL (Subcontracts/Subrecipients)                              |                    |                          |  |  |  |         |
| 6. EQUIPMENT   |                    |                          |  |  |  |         |
| 7. OTHER EXPENSES  |                    |                          |  |  |  |         |
|  |                    |                          |  |  | \$345                                      |         |
|  |                    |                          |  |  |  |         |
|  |                    |                          |  |  |  |         |
|  |                    |                          |  |  |  |         |
|  |                    |                          |  |  |  |         |
|  |                    |                          |  |  |  |         |
| <b>8. TOTAL DIRECT EXPENDITURES</b><br><small>(Sum of Lines 1-7)</small> |                    |                          |  |  | \$64,909                                   |         |
| 9. INDIRECT COSTS: Rate #1 %   |                    |                          |  |  | \$6,101                                    |         |
| INDIRECT COSTS: Rate #2 %  |                    |                          |  |  | \$5,056                                    |         |
| <b>10. TOTAL EXPENDITURES</b>  |                    |                          |  |  | <b>\$76,067</b>                            |         |

**SOURCE OF FUNDS:**

|                          |  |  |  |  |  |  |
|--------------------------|--|--|--|--|--|--|
| 11. FEES & COLLECTIONS   |  |  |  |  |  |  |
| 12. STATE AGREEMENT      |  |  |  |  |  |  |
| 13. LOCAL                |  |  |  |  |  |  |
| 14. FEDERAL              |  |  |  |  |  |  |
| 15. OTHER(S)             |  |  |  |  |  |  |
|                          |  |  |  |  |  |  |
|                          |  |  |  |  |  |  |
| <b>16. TOTAL FUNDING</b> |  |  |  |  |  |  |

2019

EXHIBIT B.2

PROGRAM BUDGET - COST DETAIL SCHEDULE

ATTACHMENT B.2

Use WHOLE DOLLARS Only

|  |   |  |                       |                            |
|--|---|--|-----------------------|----------------------------|
| PROGRAM<br>ES CLINTON COUNTY JAIL  |   | BUDGET PERIOD<br>From: 10/1/2018 To: 9/30/2019   |                       | DATE PREPARED<br>3/28/2018 |
| CONTRACTOR NAME<br>CMHA of Clinton-Eaton-Ingham Counties                         |   | BUDGET AGREEMENT<br><input type="checkbox"/> ORIGINAL <input type="checkbox"/> AMENDMENT |                       | AMENDMENT #                |
| 1. SALARY & WAGES:   |   | COMMENTS   | POSITIONS<br>REQUIRED | TOTAL SALARY               |
| POSITION DESCRIPTION   |   |  |                       |                            |
| MENTAL HEALTH THERAPIST  | 67300-6047-1  | \$ 61,182  | 0.500                 | \$ 30,591                  |
| SECRETARY  | 26106-4062-1  | \$ 40,088  | 0.180                 | \$ 7,216                   |
| SUPERVISOR 2A  | 67300-3037-1  | \$ 82,191  | 0.050                 | \$ 4,110                   |
|  |   |  |                       | \$ -                       |
|  |   |  |                       | \$ -                       |
|  |   |  |                       | \$ -                       |
|  |   |  |                       | \$ -                       |
| 1. TOTAL SALARY & WAGES:   |   |  | 0.730                 | \$ 41,917                  |
| 2. FRINGE BENEFITS: (Specify)  |   | Compos. Rate %   |                       |                            |
| <input checked="" type="checkbox"/> FICA   | <input checked="" type="checkbox"/> LIFE INS        | <input checked="" type="checkbox"/> DENTAL INS   | 51.52%                | \$ 21,597                  |
| <input checked="" type="checkbox"/> UNEMPLOY INS                                 | <input checked="" type="checkbox"/> VISION          | <input type="checkbox"/> WORK COMP   | 7.65%                 |                            |
| <input checked="" type="checkbox"/> RETIREMENT                                   | <input checked="" type="checkbox"/> HEARING INS     |  |                       |                            |
| <input checked="" type="checkbox"/> HOSPITAL INS                                 | <input checked="" type="checkbox"/> OTHER: specify- |  |                       |                            |
| 2. TOTAL FRINGE BENEFITS:  |   |  |                       | \$ 21,597                  |
| 3. TRAVEL: (Specify if category exceeds 10% of Total Expenditures)               |   |  |                       |                            |
| Travel   |   |  |                       | \$700                      |
| Conferences  |   |  |                       | \$100                      |
| 3. TOTAL TRAVEL:   |   |  |                       | \$ 800                     |
| 4. SUPPLIES & MATERIALS: (Specify if category exceeds 10% of Total Expenditures) |   |  |                       |                            |
| CONSUMABLE SUPPLIES  |   |  |                       | \$ 250                     |
| 4. TOTAL SUPPLIES & MATERIALS:   |   |  |                       | \$ 250                     |
| 5. CONTRACTUAL: (Subcontracts/Subrecipients)                                     |   |  |                       |                            |
| Name   | Address   | Amount   |                       |                            |
|  |   |  |                       |                            |
| 5. TOTAL CONTRACTUAL:  |   |  |                       | \$ -                       |
| 6. EQUIPMENT: (Specify)  |   | Amount   |                       |                            |
| 6. TOTAL EQUIPMENT:  |   |  |                       | \$ -                       |
| 7. OTHER EXPENSES: (Specify if category exceeds 10% of Total Expenditures)       |   | Amount   |                       |                            |
| Communication:   | CELL PHONES   | \$   | 16                    |                            |
|  | AIR CARDS   | \$   | 254                   |                            |
| OTHER:   | LICENSE FEES  | \$   | 75                    |                            |
| 7. TOTAL OTHER EXPENSES:   |   |  |                       | \$ 345                     |
| 8. TOTAL DIRECT EXPENDITURES: (Sum of Totals 1-7)                                |   | 8. TOTAL DIRECT EXPENDITURES:  |                       | \$ 64,909                  |
| 9. INDIRECT COST CALCULATIONS:   |   |  |                       |                            |
| GENERAL ADMIN PERCENTAGE   | 9.40% x Rate  | \$ 64,909  | =                     | \$ 6,101                   |
| SUBSTANCE ABUSE PERCENTAGE   | 7.79% x Rate  | \$ 64,909  | =                     | \$ 5,056                   |
| 9. TOTAL INDIRECT EXPENDITURES:  |   |  |                       | \$ 11,158                  |
| 10. TOTAL ALL EXPENDITURES: (Sum of lines 8-9)                                   |   |  |                       | \$ 76,067                  |

6

Ryan L. Wood  
County Administrator

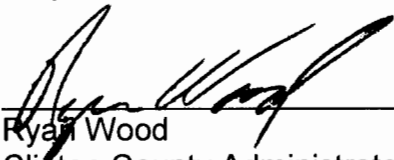
Craig Longnecker  
Deputy Administrator

**CLINTON COUNTY  
OFFICE OF  
ADMINISTRATIVE SERVICES**

www.clinton-county.org

100 E. State Street, Suite 2100  
St. Johns, Michigan 48879  
(989) 224-5120 • Fax: (989) 224-5102

**TO:** Ways and Means Committee

**FROM:**   
\_\_\_\_\_  
Ryan Wood  
Clinton County Administrator

**SUBJECT:** **Audit Engagement Letter and Terms**

**DATE:** February 6, 2019

Attached please find the audit engagement letter for the year ending December 31, 2018 as submitted by the firm Rehmann Robson. In recent years Government Auditing Standards (as amended) have required that the auditor communicate, during the planning stage of an audit, certain information to the Board of Commissioners.

This communication includes their responsibilities in a financial statement audit. It also includes their responsibilities for testing and reporting on the compliance with laws and regulations and internal control over financial reporting.

Please note that Auditors will be on site for a period of two weeks beginning Monday, March 11<sup>th</sup> through Friday, March 22<sup>nd</sup>.

**Suggested Action:**

Move to accept the audit engagement letter from the firm Rehmann Robson for the year ending December 31, 2018.

January 21, 2019

Mr. Ryan L. Wood  
County Administrator  
Clinton County  
100 East State Street  
Suite 2100  
St. Johns, MI 48879

Enclosed is the engagement letter for *Clinton County* for the year ended December 31, 2018. *Government Auditing Standards* (as amended) require that we communicate, during the planning stage of an audit, certain information to the County Commissioners. This information includes the auditors' responsibilities in a financial statement audit, including our responsibilities for testing and reporting on compliance with laws and regulations and internal control over financial reporting. The engagement letter includes the items which must be communicated to the County Commissioners.

Therefore, please make copies of the attached engagement letter and forward the copies to the County Commissioners.

Please sign and return the enclosed copy of the attached engagement letter to us at your earliest convenience.

Sincerely,



Enclosures

January 21, 2019

Members of the Board of Commissioners  
Clinton County  
100 East State Street  
Suite 2100  
St. Johns, MI 48879

We are pleased to confirm our understanding of the services we are to provide *Clinton County* (the "County") for the year ended December 31, 2018.

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the County as of and for the year ended December 31, 2018. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the County's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the County's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion nor provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedules Required by GASB 68 - Pension Plan
3. Schedules Required by GASB 74 and 75 - OPEB Plan

We have also been engaged to report on supplementary information other than RSI, such as combining and individual fund financial statements, that accompanies the County's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Combining and individual fund financial statements
2. Schedule of expenditures of federal awards

## Audit Objectives

The objective of our audit is the expression of opinions as to whether the County's financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the basic financial statements taken as a whole. Our audit of the County's financial statements does not relieve management or those charged with governance of their responsibilities. The objective also includes reporting on -

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)

The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe (1) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (2) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance, and (3) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and with the Uniform Guidance in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions and to render the required reports. We will issue a written report upon completion of our audit of the County's financial statements. Our report will be addressed to the County Commissioners of the County. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs to our audit report. If our opinions on the financial statements or the Single Audit compliance are other than unmodified, we will discuss the reasons with management in advance. If circumstances occur and come to our attention related to the condition of the County's records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, or we become aware that information provided by the County is incorrect, incomplete, or otherwise unsatisfactory which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we

retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

As we have discussed, we intend to make reference to the audit of the Clinton County Road Commission, performed by other auditors.

The concept of materiality is inherent in the work of an independent auditor. An independent auditor places greater emphasis on those items that have, on a relative basis, more importance to the financial statements and greater possibilities of material error than with those items of lesser importance or those in which the possibility of material error is remote. For this purpose, materiality has been defined as “the magnitude of an omission or misstatement of accounting and financial reporting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the omission or misstatement.”

#### **Audit Procedures and Our Responsibilities—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the County or to acts by management or employees acting on behalf of the County. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that comes to our attention including such matters related to components. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, including those related to components, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We may request written representations from the County’s attorneys as part of the engagement, and they may bill the County for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from management about the financial statements and related matters.

We have advised the County of the limitations of our audit regarding the detection of fraud and the possible effect on the financial statements (including misappropriation of cash or other assets) not withstanding our obligations per the Single Audit Amendments of 1996 and the Uniform Guidance. We can, as a separate engagement, perform extended procedures specifically designed to potentially detect defalcations. Management acknowledges that the County has not engaged us to do so and does not wish us to do so at this time.

Management is responsible for the basic financial statements, schedule of expenditures of federal awards, and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of the Uniform Guidance. As part of the audit, we will assist with preparation of the County's financial statements, schedule of expenditures of federal awards, and related notes, as well as the data collection form. Management will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and the data collection form, and that management has reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Management agrees to assume all management responsibilities for any nonaudit services we provide; oversee the services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, and/or experience; evaluate the adequacy and results of these or other nonattest services performed by our Firm; and understand and accept responsibility for the results of such services.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

#### **Audit Procedures - Internal Controls**

Our audit will include obtaining an understanding of the County and its business environment, including internal control over financial reporting sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures that are appropriate in the circumstances. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control, or to identify significant deficiencies or material weaknesses in internal control, or to express an opinion on the effectiveness of internal control over financial reporting. Accordingly, we will express no such opinion. However, during the audit, we will communicate to the appropriate level of management and those charged with



governance internal control related matters that are required to be communicated under professional standards, *Government Auditing Standards* and the Uniform Guidance including such matters related to components. These matters refer to significant matters related to the financial statement audit that are, in our professional judgment, relevant to the responsibilities of those charged with governance in overseeing the County's financial reporting process. When applicable, we are responsible for communicating certain matters required by laws or regulations, or by additional requirements that may be applicable to this engagement. Auditing standards generally accepted in the United States of America do not require the independent auditor to design or perform procedures for the purpose of identifying other matters to communicate with those charged with governance. Management is responsible for assessing the implications of and correcting any internal control-related matters brought to the County's attention by us.

#### **Audit Procedures - Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County's compliance with provisions of applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the County's major programs. The purpose of those procedures will be to express an opinion on the County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

#### **Management Responsibilities**

Management is solely and completely responsible for designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and internal control over compliance, and for ongoing monitoring activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. Management is also responsible for the selection and application of accounting principles including those related to components; for the preparation and fair presentation of the financial statements in conformity with an acceptable financial reporting framework, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements. Management is responsible for determining, and has determined, that the applicable and appropriate financial reporting framework to be used in the preparation of the County's financial statements is accounting principles generally accepted in the United States of America (GAAP).

Management is also solely and completely responsible for making all financial records and related information available to us, and for ensuring that financial information is reliable and properly recorded. Management is also responsible for providing us with (1) access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request from management for the purpose of the

audit, and (3) unrestricted access to persons within the County from whom we determine it necessary to obtain audit evidence.

Management's responsibilities also include identifying significant vendor relationships in which the vendor has the responsibility for program compliance and for the accuracy and completeness of that information. Management's responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

We understand that management will provide us with such information required for our audit, including a reasonably adjusted trial balance, and that management is responsible for the accuracy and completeness of that information. Assistance provided by our Firm in the preparation of a reasonably adjusted trial balance is considered an additional billable service.

We will advise management and the Board about appropriate accounting principles and their application and may assist in the preparation of the County's financial statements, but the responsibility for the financial statements remains with management with oversight by those charged with governance. As part of our engagement, we may propose standard, adjusting, or correcting journal entries to the County's financial statements. Management is responsible for reviewing the entries, understanding the nature of any proposed entries and the impact they have on the financial statements, and the implications of such entries on the County's internal control over financial reporting. Further, the County is responsible for designating a qualified management-level individual to be responsible and accountable for overseeing these services.

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Management's responsibilities include informing us of its knowledge of any allegations of fraud, suspected fraud or illegal acts affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, management is responsible for identifying and ensuring that the County complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by the Uniform Guidance, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review at the conclusion of fieldwork.

Management is responsible for preparation of the schedule of expenditures of federal awards in conformity with the Uniform Guidance. Management agrees to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we reported on the schedule of expenditures of federal awards. Management also agrees to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Management's responsibilities include acknowledging to us in the representation letter that (a) management is responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (b) that management believes the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (c) that the methods of measurement or

presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) management has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is also responsible for the preparation of the other supplementary information, which we have been engaged to report on, that is presented fairly in relation to the basic financial statements. Management agrees to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. Management also agrees to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Management's responsibilities include acknowledging to us in the representation letter that (a) management is responsible for presentation of the supplementary information in accordance with GAAP; (b) that management believes the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) management has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. Management is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as management's planned corrective actions, for the report, and for the timing and format for providing that information.

During the course of our engagement, we will request information and explanations from management regarding the County's operations, internal control over financial reporting, various matters concerning fraud risk, future plans, specific transactions, and accounting systems and procedures. At the conclusion of our engagement, we will require, as a precondition to the issuance of our report, that management provide certain representations in a written management representation letter.

**Fees**

The not-to-exceed fee for the audit of the financial statements will be \$29,900. If the County has more than two major programs tested in the single audit, a fee of \$3,000 will be charged for each additional program. Our invoices for these fees are due and payable as follows:

|                |                  |
|----------------|------------------|
| March 15, 2019 | \$ 15,700        |
| April 30, 2019 | 10,400           |
| May 31, 2019   | <u>3,800</u>     |
| Total          | <u>\$ 29,900</u> |

This fee is based on the assumption that unexpected circumstances will not be encountered during the audit. This fee is based on anticipated cooperation from the County's personnel, continued readiness and proactive assistance on their part in providing us with complete and accurate information (whether financial or nonfinancial in nature) considered necessary by us to form an appropriate opinion, and the

assumption that unexpected circumstances will not be encountered during the audit. Such circumstances include, but are not necessarily limited to significant addition or deletion of funds, component units or related entities and first-time application of significant new professional accounting or auditing pronouncements. In addition, the fee above assumes management will analyze and maintain appropriate support for significant valuation assertions embodied in the financial statements including the valuation of investment securities, the actuarial methods and assumptions used to calculate the net pension and other postemployment benefits liabilities, impairment of capital assets including those held for sale, the valuation of inventories and land held for resale, allowances for uncollectible receivables, and the estimate for incurred-but-not-reported self insurance claims. If significant additional time is necessary, we will discuss the related circumstances with management and arrive at a new fee estimate, which may or may not occur before we incur the additional time. In these circumstances, we may also issue a change order form (an attached example is provided.)

#### **Engagement Administration, and Other**

Management shall discuss any independence matters with Rehmann that, in management's judgment, could bear upon Rehmann's independence.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and a corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with management the electronic submission and certification. If applicable, we will provide copies of our reports for the County to include with the reporting package the County will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

The audit documentation for this engagement is the property of Rehmann and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a cognizant or grantor agency for audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify management of any such request. If requested, access to such audit documentation will be provided under the supervision of Rehmann personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the cognizant agency, oversight agency for audit, or pass-through County. If we are aware that a federal awarding agency, pass-through County, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

Our audit engagement and our responsibility as auditors ends on delivery of our audit report to the County Commissioners at the Regular or Special Board meeting. Any follow-up services that might be required will be part of a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Members of the Board of Commissioners  
Clinton County  
January 21, 2019  
Page 9

*Government Auditing Standards* require that we provide the County with a copy of our most recent external peer review report and any subsequent peer review reports received during the period of the contract. Our 2017 peer review report accompanies this letter.

This engagement letter and the attached Rehmann Audit Engagement Letter Terms and Conditions reflect the entire understanding between us relating to the audit services covered by this agreement. This agreement may not be amended or varied except by a written document signed by both parties. It replaces and supersedes any previous proposals, correspondence, and understandings, whether written or oral. The agreements of the County and Rehmann contained in this document shall survive the completion or termination of this engagement. If any term hereof is found unenforceable or invalid, this shall not affect the other terms hereof, all of which shall continue in effect as if the stricken term had not been included.

We appreciate the opportunity to be of service to the County and believe the arrangements outlined above and in the attached Rehmann Audit Engagement Letter Terms and Conditions accurately summarize the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement, please sign the enclosed copy of this document and return it to us.



Doug Deeter, CPA  
Principal  
Executive responsible for supervising the  
engagement and signing our report

ACKNOWLEDGED AND ACCEPTED:

This letter correctly sets forth the understanding of *Clinton County*.

\_\_\_\_\_  
Officer Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

## Rehmann Audit Engagement Letter Terms and Conditions

**ADDITIONAL SERVICES** - The County may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with management regarding the scope of the additional services and the estimated separate fees. We also may issue a change order form (an attached example is provided), or a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our attest services will continue to be governed by the terms of this engagement letter.

**CODE OF CONDUCT** - Management is responsible for identifying any violations by employees of the County's code of conduct.

**CHANGES IN STANDARDS, LAWS AND REGULATIONS** - We perform services for the County based on present professional standards, laws and regulations. While we may on occasion be able to communicate with management with respect to changes in professional standards, laws and regulations, as a general principle we cannot undertake with clients to advise them of every change that may occur. The County can always obtain reassurance in this regard by contacting us for an updated review of the County's situation.

**MANAGEMENT'S REPRESENTATIONS** - The procedures we will perform in our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the written and oral representations that we receive from management. Accordingly, false, misleading, incomplete or omitted representations could cause us to expend unnecessary efforts or could cause material error or a fraud to go undetected by our procedures. In view of the foregoing, the County agrees that we shall not be responsible for any material misstatements in the County's financial statements that we may fail to detect as a result of false, inaccurate, incomplete, or misleading representations that are made to us by management. In addition, the County further agrees to indemnify and hold us harmless for any liability and all reasonable costs, including legal fees, that we may incur as a result of the services performed under this engagement in the event there are false or misleading representations made to us by any member of the County's management.

**CLIENT ASSISTANCE** - We understand that the County's employees will prepare all cash, accounts receivable, and other confirmations we request and will locate and refile any documents selected by us for testing. In addition, management will provide us with copies of all minutes and other documents that we believe may have a bearing on our evaluation of the County's financial affairs.

**WORK SPACE** - The County shall provide reasonable work space for Rehmann personnel at audit work sites, as well as occasional clerical support services.

**TIMELY DECISIONS AND APPROVALS** - The County understands that Rehmann's performance is dependent on the County's timely and effective satisfaction of its own activities and responsibilities in connection with this engagement, as well as timely decisions and approvals by County personnel.

**ACCURACY AND COMPLETENESS OF INFORMATION** - Management agrees to ensure that all information provided to us is accurate and complete in all material respects, contains no material omissions and is updated on a prompt and continuous basis. In addition, management will also be responsible for obtaining all third-party consents, if any, required to enable Rehmann to access and use any third-party products necessary to our performance.

**EMAIL** - The County acknowledges that (a) Rehmann, the County and others, if any, participating in this engagement may correspond or convey documentation via Internet e-mail unless the County expressly requests otherwise, (b) no party has control over the performance, reliability, availability, or security of Internet e-mail, and (c) Rehmann shall not be liable for any loss, damage, expense, harm or inconvenience resulting from the loss, delay, interception, corruption, or alteration of any Internet e-mail due to any reason beyond Rehmann's reasonable control.

**OFFERS OF EMPLOYMENT** - Professional standards require us to be independent with respect to the County in the performance of our

services. Any discussions that management has with personnel of our Firm regarding employment could pose a threat to our independence. Therefore, we request that management inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence.

Neither party shall, during the term of this engagement letter and for one (1) year after its termination, solicit for hire as an employee, consultant or otherwise any of the other party's personnel without such other party's express written consent. If the County desires to offer employment to a Rehmann associate and the associate is hired in any capacity by the County, a market-driven compensation placement fee may apply.

**ADDITIONAL FEES AND BILLING POLICIES** - It must be understood that the nature of our engagement requires us to exercise our independent professional judgment with respect to various auditing, accounting and related issues. In reaching our conclusions, we must retain the right to judge the nature and scope of the work required in order to conform to professional standards, as well as the work we deem necessary to enable us to reach the conclusions and form the opinions required of us. If our judgment as to the scope of the work required causes us to reassess our estimate of fees for this engagement, we will so advise the County. We reserve the right to refrain from performing additional work (and thereby incurring additional time charges) unless and until the County has confirmed its understanding of, and agreement to, any additional estimated charges.

Our fee estimate is based upon our discussions with management, in which management has disclosed no unusual problems or issues which would require us to conduct an audit of unusual scope or otherwise expend time and effort in excess of that normally anticipated in an engagement of this type. The estimate also assumes that we will have the full cooperation of County personnel, as required, and that there is a reasonable continuity of County personnel familiar with the matters to which our engagement relates. In addition, our fee is based on the experience level of our personnel, at their respective standard hourly rates, performing certain audit procedures at certain timeframes. If we are caused to vary from that planning formula, additional fees will need to be charged to allow for more experienced personnel performing the work, reallocation of our client priority, overtime, etc. Further, management will provide us with the schedules and records that we request (which ordinarily are detailed in a request list in advance of our fieldwork) and that all such schedules and records will be provided to us timely in accordance with the scheduled fieldwork dates, to be mutually agreed upon. If the requested schedules and records are not provided to us in accordance with the scheduled dates and we are unable to continue our work, we will attempt to resume our work as soon as the schedules and records are provided to us and our professionals assigned to the engagement again become available.

As a result of well-publicized events, global economic convergence, and the continued evolution of the accounting profession, accounting and auditing standard setters and regulators are continually evaluating the need for changes that may affect the County. Such changes may result in changes in financial reporting and expanding the nature, timing and scope of activities we are required to perform to provide the services discussed in this letter. Proposed changes and shortened deadlines could result in a reduction of the level of assistance and preparedness the County is able to provide. We expect that our clients may continue to look to us to assist them with these changes. To the extent any changes require us to increase the time required to provide the services described in this letter or to complete new tasks required by such changes, we reserve the right to adjust our fees appropriately. We will endeavor to advise the County of anticipated changes to our fees on a timely basis.

In accordance with our Firm policies, work may be suspended if the County's account becomes 30 days or more overdue and will not be resumed until the account is paid in full or we have a definitive payment agreement approved by our Firm administrator in Saginaw, Michigan. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. The County will be obligated to compensate us

## Rehmann Audit Engagement Letter Terms and Conditions

for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Our terms and conditions impose a late charge of 1.5% per month, which is an annual percentage rate of 18%. Balances not paid within 30 days of the receipt of invoice are past due and a late charge of 1.5% will be applied to the entire past due amount.

**CLAIMS** - Because there are inherent difficulties in recalling or preserving information as the period after an engagement increases, the County agrees that, notwithstanding the statute of limitations of any particular State or U.S. Territory, any claim based on the audit engagement must be filed within 12 months after performance of our service, unless management has previously provided us with a written notice of a specific defect in our services that forms the basis of the claim.

**TERMINATION OF SERVICES** - We reserve the right to suspend or terminate services for reasonable cause such as failure to pay our invoices on a timely basis or failure to provide adequate information in response to our inquiries necessary for successful performance of our audit services. Our engagement will be deemed to be completed upon written notification of termination, even if we have not completed the audit and issued our signed auditors' report. The County is obligated to compensate us for the time expended to that point and to reimburse us for all out-of-pocket expenditures through the date of termination.

We acknowledge the County's right to terminate our services at any time, and the County acknowledges our right to withdraw at any time, including, but not limited to, for example, instances where, in our judgment, (a) the conditions in the first paragraph of the Audit Objectives section of this letter exist, (b) our independence has been impaired, (c) we can no longer rely on the integrity of management, (d) management or the Board of Commissioners fails to reasonably support our efforts to perform the engagement in accordance with what we believe is necessary to comply with professional standards, or (e) a lack of professionalism exhibited by management appears to demonstrate a lack of respect for our personnel such as that evidenced in inappropriate or threatening language/emails, subject in either case to our right to payment for charges incurred to the date of termination or our resignation.

In the event that we determine to resign, and the County seeks damages allegedly resulting from such resignation, our maximum liability to the County in the event we are held liable because of such resignation shall be limited to the fees actually paid to us for current year audit work performed up to the date of resignation.

**INITIAL ISSUANCE OF OUR AUDIT REPORT ON FINANCIAL STATEMENTS** - If the County intends to publish or otherwise reproduce our audit report on the financial statements and/or make reference to our Firm name, such as for inclusion in an annual report (such as, for example, in a CAFR), prospectus, official statement, or similar disclosure document, including incorporation by reference thereto, the County agrees to provide us with a copy of the final reproduced document for our review and approval before it is distributed, circulated or submitted. Additional fees for issuance or inclusion of our audit report and/or any other reference to our Firm in such other document, will be based on our standard hourly rates.

With regard to electronic dissemination of audited financial statements, including financial statements published electronically on the County's Internet Web site, the County understands that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

**SUBSEQUENT REPRODUCTION OF OUR AUDIT REPORT ON FINANCIAL STATEMENTS** - If the County decides to include, publish or otherwise reproduce our audit report on the financial statements at a date subsequent to our original report issuance, such as for inclusion in a Preliminary or Official Statement, an exempt offering in connection with a sale of bonds or notes, or other securities, or in a similar exempt offering or other disclosure document such as a prospectus,

official statement, etc. (hereinafter referred to as the "document"), our Firm is presumed not to be associated with such document, and we have no obligation to perform any procedures with respect to such document. In these circumstances, the County agrees to include in such document a statement that Rehmann has not been engaged to perform and has not performed, since the date of our audit report being reproduced, any procedures on the financial statements contained in such document or on any unaudited financial or other information contained in the document, or on the document itself. If, however, management or the County's agent (such as an underwriter, bond counsel, placement agent, financial advisor, broker-dealer, etc.) requests our involvement, thereby causing us to be engaged to or otherwise prepare a written acknowledgement (sometimes referred to as a "consent" or "agree to include") letter prior to including our audit report in such a document, or requests or engages us to assist in preparing or reviewing financial or other information contained in such document, or participate in related oral due diligence meetings or offering discussions, our Firm then becomes associated with the document. In this event, in accordance with professional standards, we will be required to perform certain subsequent events-based or other limited procedures with respect to this or other unaudited information contained in the document shortly before the initial and any subsequent distribution, circulation, or submission. Fees for reissuance or inclusion of our audit report in such a document will be based on our standard hourly rates. If the County wishes to make reference in such a document to our Firm's role in connection with the purpose and dissemination of the document, the caption "Independent Auditors" may be used to title or label that section of the document. In accordance with professional standards, the caption "Experts" should not be used, nor should our Firm be referred to as "Experts" anywhere in the document.

**INFORMAL ADVICE** - As part of our engagement we may provide advice on operating, internal control over financial reporting and other matters that come to our attention. Informal advice is not considered to be a consulting service unless we have entered into a separate engagement.

**THIRD PARTY PROCEEDINGS** - As a result of our prior or future services to the County, we might be requested or subpoenaed to provide information or documents to management, a court, a trier of fact, or a third party in a legal, investigative, administrative, mediation, or arbitration or similar proceeding in which we are not a party. If this occurs, our efforts in complying with such requests will be billable to the County as a separate engagement. We shall be entitled to compensation for our time at our standard or special hourly rates and reasonable reimbursement for our expenses (including our legal fees) in complying with this request. For all such requests, we will observe the confidentiality requirements of our profession and will notify management promptly of the request. This paragraph will survive the termination of this agreement for any reason, and will be binding upon successors to the County.

**PEER REVIEW** - Our Firm, as well as other major accounting firms, participates in a "peer review" program covering our audit and accounting practices. This program requires that once every three years we subject our quality assurance practices to an examination by another accounting firm. As part of the process, the other firm will review a sample of our work. It is possible that the work we perform for the County may be selected by the other firm for their review. If it is, the other firm is bound by professional standards to keep all information confidential. If management objects to having the work we perform for the County reviewed by our peer reviewer, please notify us in writing.

**PROMOTIONAL MATERIALS** - The County consents to Rehmann's use of your County name and a factual description of the services to be performed by Rehmann under this agreement in Rehmann's advertising and promotional materials and other proposal opportunities.

**MEDIATION** - If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services



## Rehmann Audit Engagement Letter Terms and Conditions

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Disputes before resorting to binding arbitration or litigation. Costs of any mediation proceeding shall be shared equally by all parties.

**GOVERNING LAW** - This Agreement shall be governed by and construed in accordance with the laws of the State of Michigan, without regard to the principles of conflicts of law thereof.





EXAMPLE CHANGE ORDER

Client: Clinton County (the "County")

Date:

Project Description (and estimated completion date, if appropriate):

Four horizontal lines for project description

Estimated Additional Fees: \$ \_\_\_\_\_

We believe it is our responsibility to exceed the County's expectations. This Change Order is being prepared because performance by us of the above project and/or additional service efforts was not anticipated in our original Agreement dated January 21, 2019. The estimated fees for the above project have been mutually agreed upon by the County and Rehmann. It is our goal to ensure that the County is never surprised by the price for any Rehmann service and, therefore, we have adopted the Change Order Policy. The estimated additional amount above is due and payable upon completion of the project described.

If management agrees with the above project description and the estimated fee amount, please authorize and date the Change Order below. A copy is enclosed for the County's records. Thank you for letting us serve the County.

Agreed to and accepted:

\_\_\_\_\_  
Officer Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date



CliftonLarsonAllen

CliftonLarsonAllen LLP  
CLAAconnect.com

## REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Principals of Rehmann Robson LLC  
The National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Rehmann Robson LLC, a member of Rehmann, LLC (the Firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### **Firm's Responsibility**

The Firm is responsible for designing a system of quality control and complying with it to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review.

### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards* (including compliance audits under the Single Audit Act), audits of employee benefit plans, an audit performed under the Federal Deposit Insurance Corporation Improvement Act (FDICIA) and examinations of service organizations (SOC 1 and SOC 2 engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm in determining the nature and extent of our procedures.

**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Rehmann Robson LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2017, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Rehmann Robson LLC has received a peer review rating of *pass*.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Minneapolis, Minnesota  
September 15, 2017

Phone (989) 224-5292  
Fax (989) 227-6492

**CLINTON COUNTY**  
COMMUNITY DEVELOPMENT DEPARTMENT  
Office of Planning & Zoning  
100 E. State Street, Suite 1300  
St. Johns, Michigan 48879

Wendy Ward  
[wardw@clinton-county.org](mailto:wardw@clinton-county.org)  
Planning & Zoning Secretary /  
Community Development  
Department

**MEMORANDUM**

**DATE:** February 14, 2019  
**TO:** Clinton County Board of Commissioners  
Clinton County Ways & Means Committee  
**FROM:** Wendy Ward, Planning & Zoning Secretary / Community Development  
Department  
**SUBJECT:** Planning Report

At the February 14, 2019 Planning Commission meeting, the following agenda item was acted upon and is forwarded to the Clinton County Board of Commissioners / Ways & Means Committee for review and consideration.

**OR 149-19 (PC-03-19 MA) – Petition for Change of Zone / Map Amendment**  
**(Public Hearing)**

A petition for change of zone / map amendment has been submitted by Carl Schlegel, Inc. (Mark Schlegel), requesting to rezone the following properties in southern Greenbush and Duplain Townships in the vicinity of Colony, Chandler, Krepps and Williams Roads from A-2 (General Agriculture) to MR (Mineral Resource Extraction):

- |                    |                                 |
|--------------------|---------------------------------|
| 060-031-400-015-50 | 090-035-300-015-00              |
| 060-031-200-005-00 | 090-035-300-020-50 (Portion of) |
| 060-031-200-010-00 | 060-031-200-025-00              |
| 060-030-400-015-50 | 060-031-300-010-00              |
| 060-030-400-010-00 | 090-033-400-015-50              |
| 060-030-200-030-50 | 090-035-100-010-00              |
| 090-035-100-025-00 | 090-035-300-010-00 (Portion of) |
| 090-035-400-005-00 |                                 |

*At the February 14, 2019 meeting, the Planning Commission made a motion to recommend that the Clinton County Board of Commissioners approve and adopt Case OR 149-19 (PC-03-19 MA) at their meeting scheduled for Tuesday, February 26, 2019 [Vote of 4-0, 1 abstain, 2 absent w/notice] all in favor, none opposed].*

# Clinton County Open Meetings and Events Calendar

## March 2019

| Sun   | Mon   | Tue                                      | Wed | Thu   | Fri  | Sat |
|---|---|--|-----|---|--|-----|
|  |   |  |     |   | 1  | 2   |
| 3   | 4   | 5  | 6   | 7   | 8<br>8:30 am Parks &<br>Green Space Comm<br>5:00 pm 1st Cutoff                     | 9   |
| 10  | 11  | 12                                       | 13  | 14<br>7:00 pm Planning<br>Commission  | 15   | 16  |
| 17  | 18  | 19<br>7:00 pm Zoning Board<br>of Appeals | 20  | 21<br>2:00 pm W&M and HR<br>Committee Meetings                                | 22 Committee of the<br>Whole Meeting— 9:00<br>am (Eagle Eye)<br>5:00 pm 2nd Cutoff | 23  |
| 24  | 25<br>***Michigan Association of Counties Conference*** | 26                                       | 27  | 28 8:00 am W&M and<br>HR Comm Meetings<br>9:00 am Board of Com-<br>missioners | 29   | 30  |
| 31  |   |  |     |   |  |     |

## TOTALS MEMO

DATE: February 21, 2019  
 TO: Penny, Ryan, Craig, Cindy and Ways & Means Committee  
 FROM: Jenny, Accounting

The following are total dollars for invoices received from January 5th through February 8th 2019 and paid.

|              |                     |
|--------------|---------------------|
| GENERAL FUND | \$362,028.68        |
| OTHER FUNDS  | \$434,651.05        |
| <b>TOTAL</b> | <b>\$796,679.73</b> |

Totals comprised of the following check run dates:

|           |    |            |
|-----------|----|------------|
| 1/24/2019 | \$ | 304,798.09 |
| 2/14/2019 | \$ | 613,400.56 |

|                                |           |                     |
|--------------------------------|-----------|---------------------|
| less Trust & Agency (701) fund |           | <u>(121,518.92)</u> |
| <b>TOTAL</b>                   | <b>\$</b> | <b>796,679.73</b>   |

***Motion: Approve paid Payables for the period listed above.***

Note: A listing of the payables for the referenced period has been sent electronically. Ways & Means will be asked to sign the "Accounts Payable Invoices Paid Report".