



Wexford County

EXECUTIVE COMMITTEE

Gary Taylor, Chair

NOTICE OF MEETING

The Executive Committee of the Wexford County Board of Commissioners will hold a regular meeting on Tuesday, February 13, 2024, beginning at 4:00 p.m. in the Commissioners’ Room, third floor of the Historic Courthouse, 437 E. Division St., Cadillac, Michigan.

TENTATIVE AGENDA

- A. CALL TO ORDER
- B. ROLL CALL
- C. ADDITIONS / DELETIONS TO THE AGENDA
- D. APPROVAL OF THE AGENDA
- E. APPROVAL OF THE MEETING MINUTES
 - 1. JANUARY 09, 2024 REGUALR MEETING MINUTES 1
 - 2. FEBRUARY 05, 2024 SPECIAL MEETING MINUTES 3
- F. PUBLIC COMMENTS
Designated for topics on the agenda only.
- G. AGENDA ITEMS
 - 1. Discussion on Current Litigation Matters
 - 2. Infrastructure Alternatives Inc. Monthly Report (*T. Lutke, January 2024*) 5
 - 3. Agricultural Exemption Request Form - Building Department 6
 - 4. Removal of Roof Replacement Fee - Building Department 10
 - 5. Rehmann Engagement Letter for 2023 Audit 14
 - 6. Substance Use Assessment Services Agreement – Opioid Funds 40
 - 7. ATM Discussion 50
- H. CORRESPONDENCE
- I. ADMINISTRATOR’S COMMENTS
- J. PUBLIC COMMENTS
- K. COMMITTEE COMMENTS
- L. CHAIR COMMENTS
- M. ADJOURN

COUNTY OF WEXFORD
EXECUTIVE COMMITTEE MEETING
MEETING MINUTES
January 09, 2024

The regular meeting was called to order by Chair Gary Taylor at 4:00 p.m. in the Commissioners' Room, located on the third floor of the Historic Courthouse, 437 E. Division St. Cadillac, Michigan.

Members Present: Gary Taylor, Chair; Mike Musta, and Brian Potter
Members Absent: Julie Theobald
Also Present: Jami Bigger, Deputy County Administrator/HR Director; Megan Kujawa, Sr. Executive Administrative Assistant; Tom Lutke, IAI Project Manager; Kristi Nottingham, Treasurer; and Joe Porterfield, County Administrator/Equalization Director

ADDITIONS OR DELETIONS TO THE AGENDA

None.

APPROVAL OF THE AGENDA

A motion was made by Comm. Musta and supported by Comm. Potter to approve the agenda. A vote was called, all in favor. Motion passed, 3-0.

APPROVAL OF THE MINUTES

A motion was made by Comm. Musta and supported by Comm. Potter to approve the December 12, 2023 Regular Meeting Minutes. A vote was called, all in favor. Motion passed, 3-0.

PUBLIC COMMENTS

None.

AGENDA ITEMS

G.1. Discussion on Current Litigation Matters

Mr. Porterfield, County Administrator, informed the Committee that there are not any new lawsuits. The Treasurer's foreclosure lawsuits have had minor updates, but nothing major.

G.2. Infrastructure Alternatives Inc. Monthly Report

Tom Lutke, IAI Project Manager, reviewed his report with the committee. Mr. Lutke stated that the previous account that was delinquent with a payment plan, have stopped paying and he requested to roll over to delinquent in the spring with no option to have a payment plan.

G.3. Amendment to the CWTA Rides to Treatment Agreement

A motion was made by Comm. Potter and supported by Comm. Musta to forward a recommendation to the full board to approve the amendment to Exhibit A of the CWTA Rides to Treatment Agreement. A vote was called, all in favor. Motion passed, 3-0.

CORRESPONDENCE

None.

ADMINISTRATOR'S COMMENTS

Mr. Porterfield informed the committee that the change in the chart of accounts has gone through and he is working with the Treasurer's Office and Corinna on ensuring everything has transferred correctly.

PUBLIC COMMENTS

None.

COMMITTEE COMMENTS

None.

CHAIR COMMENTS

None.

ADJOURN

A motion was made by Comm. Musta and supported by Comm. Potter to adjourn at 4:05 p.m. A vote was called, all in favor. Motion passed, 3-0.

Gary Taylor, Chair

Megan Kujawa, Recording Secretary

DRAFT

COUNTY OF WEXFORD
EXECUTIVE COMMITTEE MEETING
 SPECIAL MEETING MINUTES
 February 05, 2024

The special meeting was called to order by Chair Gary Taylor at 4:00 p.m. in the Commissioners' Room, located on the third floor of the Historic Courthouse, 437 E. Division St. Cadillac, Michigan.

Members Present: Gary Taylor, Chair; Mike Musta, Brian Potter, and Julie Theobald
 Members Absent: None
 Also Present: Jami Bigger, Deputy County Administrator/HR Director; Adam Kerr, Maintenance Director; Megan Kujawa, Sr. Executive Administrative Assistant; Jim Meier, Premier Realty; Joe Porterfield, County Administrator/Equalization Director; Alaina Nyman, Clerk; and Honorable Judge Edward Van Alst, Probate Court Judge

APPROVAL OF THE AGENDA

A motion was made by Comm. Musta and supported by Comm. Potter to approve the agenda. A vote was called, all in favor. Motion passed, 4-0.

PUBLIC COMMENTS

None.

AGENDA ITEMS

E.1. Sale of Old Jail

Mr. Jim Meier, Premier Realty, listing agent for the old jail, informed the committee that there has been a cash offer made in the amount of \$100,000 from Crossroads Ministry. The group plans to open a program called MOST (Mentoring of Skilled Trades); it is to help teach people trades in order to get into the workforce. They plan to remodel and look at selling the current property where their church is and relocate the church to the south end of the building of the old jail. Terms include closing within 90 days after the phase one environmental study is completed and sold as-s condition. More than likely the group would apply for tax exempt status.

Comm. Musta asked for history on the listing. Mr. Porterfield, County Administrator, stated that it has been on the market for 3-4 years. It started out at \$250,000, then last year was lowered to \$150,000, this is the first recent offer that they had on the jail. Mr. Adam Kerr, Maintenance Director, states that it roughly costs the county \$300/month in electricity and then mowing and snowplowing of the property as well.

A motion was made by Comm. Theobald and supported by Comm. Musta to make a counter offer of \$130,000 and if accepted to send an attorney approve Real Estate Agreement to the full board. A vote was called, all in favor. Motion passed, 4-0.

ADMINISTRATOR'S COMMENTS

None.

PUBLIC COMMENTS

Honorable Judge Van Alst informed the committee that there is \$100,000 in his Childcare Fund for capital improvements. He states that in Michigan finding detention centers for juveniles is extremely difficult and they are having to send them to Ohio. He asked if it would be possible to use the old jail facility to be converted to hold juveniles.

Comm. Potter stated that the funds to renovate the facility would be extremely costly and would not have it be used for that purpose. He stated that if and when they build a new building it can be considered having a few cells added to the building to house the juveniles.

COMMITTEE COMMENTS

None.

CHAIR COMMENTS

None.

ADJOURN

A motion was made by Comm. Potter and supported by Comm. Musta to adjourn at 4:16 p.m. A vote was called, all in favor. Motion passed, 4-0.

Gary Taylor, Chair

Megan Kujawa, Recording Secretary



INFRASTRUCTURE
ALTERNATIVES, INC.

Monthly Operations & Maintenance Report

February 13, 2024

Report for Month: January 2024
Location: Wexford County
Facilities: Cedar Creek Water Plant & Distribution System
Operator in Charge: Ryan Longstreet, Certified Operator

Emergency Callouts/Customer Complaints

- ❑ 1/8 – Customer at 1880 N. Mackinaw Trail. called about a high water bill. The customer found the leak on the following day and made the repair.
- ❑ 1/14 – Low Temperature callout at the wellhouse. Turned heater up a few notches – OK.

Significant Events:

- ❑ 1/2 – Submitted Annual Pumpage Report to EGLE.
- ❑ Increased water rates by 3% per Resolution 22-19.
- ❑ 1/18 – Mailed out Delinquent bill notices to five customers. Customers have until February 20 to pay their delinquent amount or that amount can be rolled onto their taxes.

Preventive Maintenance:

- ❑ IAI staff continues to regularly monitor chlorine residuals throughout the water system.

Facilities Data for the Month

Production at Well House	276,810 gallons
Metered Usage	185,914 gallons
Metered Flushing	173,530 gallons
Difference *(% Gain)	*82,634 gallons (29.85%)



BOARD OF COMMISSIONERS COMMITTEE AGENDA ITEM

TO: Executive Committee
FROM: Administration/Building Department
FOR MEETING DATE: February 13, 2024
SUBJECT: Agricultural Exemption Request Form – Building Department

SUMMARY OF ITEM TO BE PRESENTED:

Currently, the Wexford County Building Department has no authority to require a person to apply for an agricultural exemption form for a building permit. The Building Department would like to change this so that if a person is building an agricultural building, they are required to apply for an agricultural exemption through the Wexford County Building Department. Currently, if they refuse to do so, the Building Department has no authority to require or enforce the subject. The Building Department is requesting to add the agricultural exemption application fee of \$100.00 to the current building permit fee schedule.

Please consider this request to be sure that all structures in Wexford County are permitted properly. Attached is a copy of the agricultural exemption application with Act 230 of 1972 (excerpts regarding agricultural buildings).

RECOMMENDATION:

Administration recommends the Executive Committee forward a recommendation to the full board to approve the Building Department enforcing the application of an agricultural exemption request and the application fee of \$100.

WEXFORD COUNTY BUILDING DEPARTMENT

401 N. Lake Street
Cadillac MI 49601
Phone: (231) 779-9465
Email: building@wexfordcounty.org
Website: www.wexfordcounty.org



BROOKE FULLER
Manager
BOB SCARBROUGH
Building Official
SCOTT WADDELL
Electrical Inspector
MATTHEW SCHNEIDER
Mechanical Inspector
DARELL WILLIAMS
Plumbing Inspector

AGRICULTURAL EXEMPTION REQUEST
PLEASE PRINT

NAME OF LAND OWNER: _____
MAILING ADDRESS: _____

PHONE NUMBER: _____

EMAIL ADDRESS: _____

I, the undersigned, will be building:

TYPE: _____
DIMENSIONS: _____

For the storage of agricultural products and equipment ONLY.

ON PARCEL #: _____

Please describe what the use of the building will be:

By signing this request, I will be considered for exemption from the building permit process for the above described building.

Signature of Land Owner

Date

Signature from Building Inspector

Date

Please attach a copy of your zoning permit approval.

\$100.00 Application Fee: _____

(We accept cash, check, or money order payable to Wexford County Building Department)

STILLE-DEROSSETT-HALE SINGLE STATE CONSTRUCTION CODE ACT
Act 230 of 1972 (Excerpts regarding Agricultural Buildings)

AN ACT to create a construction code commission and prescribe its functions; to authorize the director to promulgate rules with recommendations from each affected board relating to the construction, alteration, demolition, occupancy, and use of buildings and structures; to prescribe energy conservation standards for the construction of certain buildings; to provide for statewide approval of premanufactured units; to provide for the testing of new devices, materials, and techniques for the construction of buildings and structures; to define the classes of buildings and structures affected by the act; to provide for administration and enforcement of the act; to create a state construction code fund; to prohibit certain conduct; to establish penalties, remedies, and sanctions for violations of the act; to repeal acts and parts of acts; and to provide an appropriation. History: 1972, Act 230, Eff. Jan. 1, 1973; □ Am. 1978, Act 442, Imd. Eff. Oct. 9, 1978; □ Am. 1980, Act 371, Imd. Eff. Dec. 30, 1980; □ Am. 1989, Act 135, Eff. Oct. 1, 1989; □ Am. 1994, Act 22, Eff. May 1, 1994; □ Am. 1995, Act 270, Imd. Eff. Jan. 8, 1996; □ Am. 1999, Act 245, Imd. Eff. Dec. 28, 1999.

125.1502a Additional definitions.

Sec. 2a. (1) As used in this act:

(a) "Agricultural or agricultural purposes" means of, or pertaining to, or connected with, or engaged in agriculture or tillage that is characterized by the act or business of cultivating or using land and soil for the production of crops for the use of animals or humans, and includes, but is not limited to, purposes related to agriculture, farming, dairying, pasturage, horticulture, floriculture, viticulture, and animal and poultry husbandry.

125.1510 Application for building permit; form; fee; contents; statement; site plan; affidavit; filing written instrument designating agent, attorney, architect, engineer, or builder; additional information required for residential builder or residential maintenance and alteration contractor, plumbing contractor or master or journeyman plumber, electrical contractor or master or journeyman electrician, or mechanical contractor; statement required in building application form; filing application; availability of application and other writings to public; custody of application; imposition of requirements for additional permits; building permit not required; qualifying roadside stand; tent exempt from act and code.

Sec. 10. (1) Except as otherwise provided in the code, before construction of a building or structure, the owner, or the owner's builder, architect, engineer, or agent, shall submit an application in writing to the appropriate enforcing agency for a building permit. The application shall be on a form prescribed by the commission and shall be accompanied by payment of the fee established by the enforcing agency. The application shall contain a detailed statement in writing, verified by affidavit of the individual making it, of the specifications for the building or structure, and full and complete copies of the plans drawn to scale of the proposed work. A site plan showing the dimensions, and the location of the proposed building or structure and other buildings or structures on the same premises, shall be submitted with the application. The application shall state in full the name and residence, by street and number, of the owner in fee of the land on which the building or structure will be constructed, and the purposes for which it will be used.

(2) If construction is proposed to be undertaken by a person other than the owner of the land in fee, the statement shall contain the full name and residence, by street and number, of the owner and also of the person proposing the construction. The affidavit shall state that the specifications and plans are true and complete and contain a correct description of the building or structure, lot or parcel, and proposed work. The statements and affidavits may be made by an owner, or the owner's attorney, agent, engineer, architect, or builder, by the person who proposes to make the construction or alteration, or by that person's agent, engineer, architect, or builder. A person shall not be recognized as the agent, attorney, engineer, architect, or builder of another person unless the person seeking recognition files with the enforcing agency a written instrument, which shall be an architectural, engineering, or construction contract, power of attorney, or letter of authorization signed by that other person designating the person seeking recognition as the agent, attorney, architect, engineer, or builder and, in case of a residential builder or maintenance and alteration contractor, architect, or engineer, setting forth the license number of the person seeking recognition and the expiration date of the license.

(3) A person licensed or required to be licensed as a residential builder or residential maintenance and alteration contractor under the occupational code, 1980 PA 299, MCL 339.101 to 339.2919, a plumbing contractor or master or journeyman plumber under article 11 of the skilled trades regulation act, MCL 339.6101 to 339.6133, an

electrical contractor, master electrician, or electrical journeyman under article 7 of the skilled trades regulation act, MCL 339.5701 to 339.5739, or pursuant to a local ordinance, or a mechanical contractor under article 8 of the skilled trades regulation act, MCL 339.5801 to 339.5819, who applies for a building permit to perform work on a residential building or a residential structure shall, in addition to any other information required pursuant to this act, provide on the building permit application all of the following information: (a) The occupational license number of the applicant and the expiration date of the occupational license. (b) One of the following: (i) The name of each carrier providing worker's disability compensation insurance to the applicant if the applicant is required to be insured pursuant to the worker's disability compensation act of 1969, 1969 PA 317, MCL 418.101 to 418.941. (ii) The reasons for exemption from the requirement to be insured if the applicant is not required to be insured under the worker's disability compensation act of 1969, 1969 PA 317, MCL 418.101 to 418.941. (c) One of the following: (i) The employer identification number, if the applicant is required to have an employer identification number pursuant to section 6109 of the internal revenue code, 26 USC 6109. (ii) The reasons for exemption from the requirement to have an employer identification number pursuant to section 6109 of the internal revenue code of 1986, 26 USC 6109, if the applicant is not required to have an employer identification number pursuant to that section. (d) One of the following: (i) The Michigan employment security commission employer number, if the applicant is required to make contributions pursuant to the Michigan employment security act, 1936 (Ex Sess) PA 1, MCL 421.1 to 421.75. (ii) If the applicant is not required to make contributions, the reasons for exemptions from the requirement to make contributions under the Michigan employment security act, 1936 (Ex Sess) PA 1, MCL 421.1 to 421.75.

(4) The building permit application form shall contain the following statement in 8-point boldfaced type immediately above the location for the applicant's signature: "Section 23a of the state construction code act of 1972, 1972 PA 230, MCL 125.1523a, prohibits a person from conspiring to circumvent the licensing requirements of this state relating to persons who are to perform work on a residential building or a residential structure. Violators of section 23a are subjected to civil fines."

(5) The application for a building permit shall be filed with the enforcing agency and the application and any other writing prepared, owned, used, in the possession of, or retained by the enforcing agency in the performance of an official function shall be made available to the public in compliance with the freedom of information act, 1976 PA 442, MCL 15.231 to 15.246. An application shall not be removed from the custody of the enforcing agency after a building permit has been issued.

(6) This section shall be construed to allow the imposition of requirements in the code, or in other laws or ordinances, for additional permits for particular kinds of work, including plumbing and electrical, or in other specified situations. The requirements of the code may provide for issuance of construction permits for certain of the systems of a structure and allow construction to commence on those systems approved under that permit even though the design and approval of all the systems of the structure have not been completed and subsequent construction permits have not been issued.

(7) A building permit is not required for ordinary repairs of a building or structure.

(8) A building permit is not required for a building incidental to the use for agricultural purposes of the land on which the building is located if the building is not used in the business of retail trade.

History: 1972, Act 230, Eff. Jan. 1, 1973; Am. 1977, Act 195, Imd. Eff. Nov. 17, 1977; Am. 1989, Act 135, Eff. Oct. 1, 1989; Am. 1999, Act 245, Imd. Eff. Dec. 28, 1999 Am. 2013, Act 125, Imd. Eff. Oct. 1, 2013; Am. 2016, Act 409, Eff. Apr. 4, 2017.

BOARD OF COMMISSIONERS COMMITTEE AGENDA ITEM

TO: Executive Committee
FROM: Administration/Building Department
FOR MEETING DATE: February 13, 2024
SUBJECT: Removal of Roof Replacement Fee – Building Department

SUMMARY OF ITEM TO BE PRESENTED:

The Building Department would also like to remove the roof replacement from the fee schedule, as a building permit is not required for a re-roof. Information on building code section R105.2.2. follows.

Ms. Fuller, Building Department Manager, has provided the updated fee schedule to reflect the proposed changes following this page.

RECOMMENDATION:

Administration recommends the Executive Committee forward a recommendation to the full board to approve the updated fee schedule.

- (vii) Self-contained refrigeration systems that contain 10 pounds (4.5 kg) or less of refrigerant, or that are actuated by motors of 1 horsepower (0.75kW) or less.
- (viii) Portable fuel cell appliances that are not connected to a fixed piping system and are not interconnected to a power grid.
- (ix) An oil burner that does not require connection to a flue, such as an oil stove and a heater equipped with a wick.
- (x) A portable gas burner that has inputs of less than 30,000 BTU's per hour.
- (xi) When changing or relocating a gas meter or regulator, a permit is not required when installing gas piping which shall be limited to 10 feet (3005 mm) in length and not more than 6 fittings.
- (xii) When installing geothermal vertical closed loops under the supervision of a mechanical contractor licensed in HVAC as long as the company meets both the following:
 - (A) Has obtained a certificate of registration as a well drilling contractor pursuant to part 127 of the public health code, 1978, PA 368, MCL 333.12701 to 333.12771.
 - (B) Has installed the geothermal vertical closed loops in accordance with the department of environmental quality's best practices regarding geothermal heat pump closed loops. Exemption from the permit requirements of this code shall not be deemed to grant authorization for work to be done in violation of the provisions of this code or other laws or ordinances of this jurisdiction.
- (d) Plumbing permits shall not be required for either of the following:
 - (i) The stopping of leaks in drains, water, soil, waste or vent pipe. If any concealed trap, drain-pipe, water, soil, waste or vent pipe becomes defective and it becomes necessary to remove and replace the same with new material, then the work is considered as new work and a permit shall be obtained and inspection made as provided in the code.
 - (ii) The clearing of stoppages or the repairing of leaks in pipes, valves, or fixtures, and the removal and reinstallation of water closets, if the repairs do not involve or require the replacement or rearrangement of valves, pipes, or fixtures.

R 408.30505

R105.2.1 Emergency repairs. Where *equipment* replacements and repairs must be performed in an emergency sit-

uation, the *permit* application shall be submitted within the next working business day to the *building official*.

R105.2.2 Repairs. Application or notice to the *building official* is not required for ordinary repairs to structures, replacement of lamps or the connection of *approved* portable electrical *equipment* to *approved* permanently installed receptacles. Such repairs shall not include the cutting away of any wall, partition or portion thereof, the removal or cutting of any structural beam or load-bearing support, or the removal or change of any required means of egress, or rearrangement of parts of a structure affecting the egress requirements; nor shall ordinary repairs include *addition* to, *alteration* of, replacement or relocation of any water supply, sewer, drainage, drain leader, gas, soil, waste, vent or similar piping, electric wiring or mechanical or other work affecting public health or general safety.

R105.2.3 Public service agencies. A *permit* shall not be required for the installation, *alteration* or repair of generation, transmission, distribution, metering or other related *equipment* that is under the ownership and control of public service agencies by established right.

R105.3 Application for permit. To obtain a *permit*, the applicant shall first file an application therefor in writing on a form furnished by the department of building safety for that purpose. Such application shall:

1. Identify and describe the work to be covered by the *permit* for which application is made.
2. Describe the land on which the proposed work is to be done by legal description, street address or similar description that will readily identify and definitely locate the proposed building or work.
3. Indicate the use and occupancy for which the proposed work is intended.
4. Be accompanied by *construction documents* and other information as required in Section R106.1.
5. State the valuation of the proposed work.
6. Be signed by the applicant or the applicant's authorized agent.
7. Give such other data and information as required by the *building official*.

R105.3.1 Action on application. The *building official* shall examine or cause to be examined applications for *permits* and amendments thereto within a reasonable time after filing. If the application or the *construction documents* do not conform to the requirements of pertinent laws, the *building official* shall reject such application in writing stating the reasons therefor. If the *building official* is satisfied that the proposed work conforms to the requirements of this code and laws and ordinances applicable thereto, the *building official* shall issue a *permit* therefor as soon as practicable.

R105.3.1.1 Determination of substantially improved or substantially damaged existing buildings in flood hazard areas. For applications for reconstruction, rehabilitation, *addition*, *alteration*, repair or other improvement of existing buildings or structures located

WEXFORD COUNTY BUILDING DEPARTMENT
 BUILDING PERMIT FEES: WE ACCEPT CHECK OR CASH, NO CARDS.

APPLICATION FEE (Required for all building permits)\$100.00

Address Application.....	\$10.00
Dwellings (BOCA Modular), Additions.....	20 cents per sq. ft.
Manufactured Homes.....	17 cents per sq. ft.
Garages, Pole Buildings.....	16 cents per sq. ft.
Commercial, Industrial.....	23 cents per sq. ft.
Commercial Plan Reviews.....	\$70.00 plus 5 cents per sq. ft.
Remodel & Alterations (Commercial and Residential).....	15 cents per sq. ft.
Covered Porches.....	20 cents per sq. ft.
Breezeways.....	20 cents per sq. ft.
Finished Basements.....	20 cents per sq. ft.
Demolition.....	\$50.00
Foundation & Safety Inspection.....	\$50.00
Re-inspection/Additional Inspection.....	\$50.00
Decks.....	\$50.00
Roof Replacement (New Shingles).....	\$50.00
Temporary Certificate of Occupancy.....	\$100.00
Cell Towers.....	\$350.00

Construction Board of Appeals Meeting.....\$225.00

ACT 230 125.1510 Sec. 10(1)

The State Construction Code requires a permit before any construction is started. If construction is started without first obtaining a permit, the following will apply in addition to your permit fee:

Investigative Inspection Fee.....	\$80.00
Administrative Fee.....	\$50.00

105.3.2

A permit will be cancelled if no inspections are requested or performed within 6 months of the date of issue or the date of a pervious inspection. Cancelled permits will not be refunded or reopened.

All commercial projects must submit a plan review fee at the time of application. This will cover the cost of the plan review if the project is terminated before the permit is issued.

Maximum refund of 75% of any fee.

Revised: 05/20/2021

WEXFORD COUNTY BUILDING DEPARTMENT
 BUILDING PERMIT FEES: WE ACCEPT CHECK OR CASH, NO CARDS.

APPLICATION FEE (Required for all building permits)\$100.00

Address Application.....	\$10.00
Dwellings (BOCA Modular), Additions.....	20 cents per sq. ft.
Manufactured Homes.....	17 cents per sq. ft.
Garages, Pole Buildings.....	16 cents per sq. ft.
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Demolition.....	\$50.00
Foundation & Safety Inspection.....	\$50.00
Re-inspection/Additional Inspection.....	\$50.00
Decks.....	\$50.00
Temporary Certificate of Occupancy.....	\$100.00
Cell Towers.....	\$350.00

Agricultural Exemption Request.....	\$100.00
Construction Board of Appeals Meeting.....	\$225.00

ACT 230 125.1510 Sec. 10(1)

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All commercial projects must submit a plan review fee at the time of application. This will cover the cost of the plan review if the project is terminated before the permit is issued.

Maximum refund of 75% of any fee.

Revised: _____

February 7, 2024

Joe Porterfield, County Administrator
Wexford County
437 E. Division Street
Cadillac, MI 49601

Enclosed is the engagement letter for **Wexford County** for the year ended December 31, 2023. *Government Auditing Standards* (as amended) require that we communicate, during the planning stage of an audit, certain information to the Governing Body. 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 Governing Body.

Therefore, please make copies of the attached engagement letter and forward the copies to the Governing Body.

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

Sincerely,

Rehmann Johnson LLC

Enclosures



February 7, 2024

Joe Porterfield, County Administrator
Wexford County
437 E. Division Street
Cadillac, MI 49601

We are pleased to confirm our understanding of the services we are to provide **Wexford County** (the "County") for the year ended December 31, 2023.

Audit Scope and Objectives

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 disclosures, which collectively comprise the basic financial statements of the County as of and for the year ended December 31, 2023. 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 ("GAAS"). 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. Pension Schedules

We have also been engaged to report on supplementary information other than RSI, such as combining and individual fund financial statements and schedules, 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 and Schedules
2. Schedule of Expenditures of Federal Awards



Joe Porterfield, County Administrator
Wexford County
February 7, 2024
Page 2

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our 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. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. 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. Noncompliance with the compliance requirements applicable to a major program is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements applicable to each major program taken as a whole.

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.

Auditors' Responsibilities for the Audit of the Financial Statements

We will conduct our audit 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. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

Joe Porterfield, County Administrator
Wexford County
February 7, 2024
Page 3

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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 an unavoidable risk that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with GAAS 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.

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) notwithstanding 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.

Internal Control Over Financial Reporting and Compliance

We will obtain an understanding of the County and its business environment, including the system of internal control, sufficient to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. 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.

Joe Porterfield, County Administrator
Wexford County
February 7, 2024
Page 4

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.

We have identified the following significant risk(s) of material misstatement as part of our audit planning: management override of internal controls, revenue recognition, and the completeness of subscription-based information technology arrangements (SBITAs). However, planning for our audit has not concluded, and modifications to our risk assessment may still be made. If new significant risks are identified during the course of our audit, we will so inform you.

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 (if applicable), 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.

Our audit of the County's financial statements does not relieve management or those charged with governance of their responsibilities.

Compliance with Laws and Regulations and the Provisions of Grant Agreements

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.

Joe Porterfield, County Administrator
Wexford County
February 7, 2024
Page 5

Other Services

Assistance provided by our Firm in the preparation of a reasonably adjusted trial balance is considered an additional billable service.

Responsibilities of Management for the Financial Statements and Compliance

Our audit will be conducted on the basis that you acknowledge and understand your sole and complete responsibility 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 drafts of financial statements, all financial records and related information available to us, including a reasonably adjusted trial balance, and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, (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. At the conclusion of our audit, we will also require certain written representations from management about the financial statements and related matters.

For the purposes of this letter, related parties mean members of the governing body; board members; administrative officials; immediate families of administrative officials, board members, and members of the governing body; and any companies affiliated with or owned by such individuals.

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 will advise management (and the Governing Body, as necessary) about appropriate accounting principles and their application and may assist in the preparation of the County's financial statements, but the ultimate 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 nonattest services.

Joe Porterfield, County Administrator
Wexford County
February 7, 2024
Page 6

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 designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the County is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards, and for identifying and ensuring that the County complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs, and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs.

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.

Joe Porterfield, County Administrator
Wexford County
February 7, 2024
Page 7

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.

The County is required to disclose the date through which subsequent events have been evaluated, which ordinarily is the date the financial statements were available to be issued. The County will not date the subsequent event note earlier than the date of management's written representation letter and the date of our independent auditors' report.

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.

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 are not hosts for any County information. Management is expected to retain all financial and non-financial information that management uploads to a portal (document sharing site), and management is responsible for downloading and retaining in a timely manner anything we upload. Portals are meant as a method only of transferring and sharing data, and are not intended for the storage of County information, which may be deleted at any time. Management is expected to maintain control over the County's accounting systems to include the licensing of applications and the hosting of said applications and data. We do not provide electronic security or back-up services for any of the County's data or records. Giving us access to the County's accounting system does not make us hosts of information contained within.

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 functions or responsibilities.

Joe Porterfield, County Administrator
 Wexford County
 February 7, 2024
 Page 8

Fees

The not-to-exceed fee for the audit of the financial statements will be charged at rates commensurate with the value of our professional services rendered and are not expected to exceed \$61,900, which includes \$1,150 allocated to the F-65, subject to additional time incurred related to new auditing requirements regarding understanding the entity and its environment and assessing the risks of material misstatement, and auditing accounting estimates and related disclosures. Our services related to the F-65 are described in the attached letter of understanding. If the County has more than two major programs tested in the single audit, a fee of \$4,000 to \$6,000 will be charged for each additional program. The additional amount will be billed upon completion of the procedures.

Our invoices for these fees are due and payable as follows:

Payment schedule:

Payment 1	\$ 27,855	04/08/2024
Payment 2	27,855	05/06/2024
Payment 3	<u>6,190</u>	06/10/2024
Total	<u>\$ 61,900</u>	

In addition to the fees above, the County is required to implement GASB 96, *Subscription-Based Information Technology Arrangements*, during the current fiscal year. The implementation of this standard will require the analysis of new and existing agreements, updates to documentation, and modifications to financial presentation and disclosures. In addition, procedures will be required related to GASB 87, *Leases*, including continued evaluation and updates for existing and new agreements. The exact extent of the additional procedures is unknown, but we anticipate the additional billings related to the implementation to range from \$3,000-\$6,000. The additional amount will be billed upon completion of the procedures.

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 principles 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.

Joe Porterfield, County Administrator
Wexford County
February 7, 2024
Page 9

By applying a digital signature to this engagement letter or other document via DocuSign or a similar third-party digital signature service, management acknowledges the County's consent to receive and execute such documents via this method. Management further acknowledges that a digital signature applied via DocuSign or a similar third-party digital signature service has the same legal commitment as a traditional physical signature.

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 entity. If we are aware that a federal awarding agency, pass-through entity, 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 Governing Body 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.

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 2023 peer review report accompanies this letter.

This engagement letter, including the attached Rehmann Audit Engagement Letter Terms and Conditions which are incorporated herein by reference as if set forth within the body of this engagement letter in their entirety, 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.

Joe Porterfield, County Administrator
Wexford County
February 7, 2024
Page 10

Reporting

We will issue a written report upon completion of our audit of the County's financial statements. As we have discussed, we intend to make reference to the audits of the Wexford County Road Commission, Cadillac-Wexford Transit Authority, Wexford County Airport Authority, and Cadillac-Wexford Public Library, performed by other auditors, in our report on the County's financial statements. Our report will be addressed to the Governing Body of the County. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add emphasis-of-matter or other-matter paragraphs to our audit report, or if necessary, withdraw from this engagement. If our opinions on the financial statements or the Single Audit compliance opinion 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, inconsistent, misleading, contains material omissions, or is 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.

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.

A handwritten signature in black ink that reads "Rehmann Loban LLC". The signature is written in a cursive, flowing style.

Paul Matz, CPA, CGFM
Principal
Executive responsible for supervising the
engagement and signing our report

Joe Porterfield, County Administrator
Wexford County
February 7, 2024
Page 11

ACKNOWLEDGED AND ACCEPTED:

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

Officer Signature

Joe Porterfield

Printed Name

County Administrator

Title

Date

In Process

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, inconsistent, 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, inconsistent, 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, complete, and consistent 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 for all time expended and

Rehmann Audit Engagement Letter Terms and Conditions

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.

Rehmann charges a 3% convenience fee on credit card payments.

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 Audit Scope and 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 Audit Committee, if applicable) 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 Comprehensive Annual Financial Report), 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, regulatory, 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 peer reviewer will review a sample of our work. It is possible that the work we perform for the County may be selected by the peer reviewer for their inspection. If it is, the peer reviewer 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 Disputes before resorting to binding arbitration or litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Rehmann Audit Engagement Letter Terms and Conditions

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.

In Process

Rehmann

EXAMPLE CHANGE ORDER

Client: **Wexford County** (the "County")

Date:

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

Estimated Additional Fees: \$ _____

In Process

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 February 7, 2024. 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



Report on Firm's System of Quality Control

August 30, 2023

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

We have reviewed the system of quality control for the accounting and auditing practice of Rehmann Robson LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2023. 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. The summary also includes an explanation of how engagements identified as not performed or reported on 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable 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 and compliance with the firm's system of quality control 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 FDICIA, and an examination of a service organization (SOC 2 engagement).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, 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, 2023, 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*.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Eide Bailly LLP

In Process

Wexford County
420786

Rehmann

E-Billing Enrollment/Confirmation

Timely and easy-to-access invoices and statements will now be emailed to you. Please provide your contact information below to start taking advantage of electronic invoicing and statements.

Primary Billing Contact: _____

Billing Phone Number: _____

Email Address: _____

Comments:

In Process

If you are already taking advantage of e-Billing, we will confirm this information in our systems. Additionally, the billing contact will receive information on e-Payment options to simplify your accounts payable process.



INVOICE

Page: 1
Date: 4/08/24
Client: 420786
Job: 1463590
Inv#: RR859378

Wexford County
437 E Division St
Cadillac, MI 49601

Rehmann Robson
West Michigan Office
616.975.4100

Progress billing for the 12/31/2023 audit: \$ 27,855.00
Payment #1 from the schedule below

Payment schedule:	
Payment 1	\$27,855 04/08/2024
Payment 2	27,855 05/06/2024
Payment 3	<u>6,190</u> 06/10/2024
 Total	 <u>\$61,900</u>

Current Total \$ 27,855.00

In Process

Please detach and return with payment

*Please make all checks payable to "Rehmann"
To pay by eCheck or Credit Card visit www.rehmann.com and
select Pay Bill.*

Amount Due: \$ 27,855.00

Date: 4/08/24 *For Wire Transfers call 989-797-8443*
Inv#: RR859378 *Rehmann now charges a 3% convenience fee on credit card payments*
Client: 420786 *(For account questions email: accounts.receivable@rehmann.com)*
Job: 1463590

Amount Paid: _____

Wexford County
437 E Division St
Cadillac, MI 49601

Rehmann Robson
Saginaw Office
5800 Gratiot Rd., Suite 201
P.O. Box 2025
Saginaw, MI 48605-2025



INVOICE

Page: 1
Date: 5/06/24
Client: 420786
Job: 1463590
Inv#: RR859379

Wexford County
437 E Division St
Cadillac, MI 49601

Rehmann Robson
West Michigan Office
616.975.4100

Progress billing for the 12/31/2023 audit: \$ 27,855.00
Payment #2 from the schedule below

Payment schedule:	
Payment 1	\$27,855 04/08/2024
Payment 2	27,855 05/06/2024
Payment 3	<u>6,190</u> 06/10/2024
 Total	 <u>\$61,900</u>

Current Total \$ 27,855.00

In Process

Please detach and return with payment

*Please make all checks payable to "Rehmann"
To pay by eCheck or Credit Card visit www.rehmann.com and
select Pay Bill.*

Amount Due: \$ 27,855.00

Date: 5/06/24 *For Wire Transfers call 989-797-8443*
Inv#: RR859379 *Rehmann now charges a 3% convenience fee on credit card payments*
Client: 420786 *(For account questions email: accounts.receivable@rehmann.com)*
Job: 1463590

Amount Paid: _____

Wexford County
437 E Division St
Cadillac, MI 49601

Rehmann Robson
Saginaw Office
5800 Gratiot Rd., Suite 201
P.O. Box 2025
Saginaw, MI 48605-2025



INVOICE

Page: 1
Date: 6/10/24
Client: 420786
Job: 1463590
Inv#: RR859380

Wexford County
437 E Division St
Cadillac, MI 49601

Rehmann Robson
West Michigan Office
616.975.4100

Progress billing for the 12/31/2023 audit: \$ 6,190.00
Payment #3 from the schedule below

Payment schedule:	
Payment 1	\$27,855 04/08/2024
Payment 2	27,855 05/06/2024
Payment 3	<u>6.190</u> 06/10/2024
 Total	 <u>\$61,900</u>

Current Total \$ 6,190.00

In Process

Please detach and return with payment

*Please make all checks payable to "Rehmann"
To pay by eCheck or Credit Card visit www.rehmann.com and
select Pay Bill.
For Wire Transfers call 989-797-8443
Rehmann now charges a 3% convenience fee on credit card payments
(For account questions email: accounts.receivable@rehmann.com)*

Amount Due: \$ 6,190.00

Amount Paid: _____

Date: 6/10/24
Inv#: RR859380
Client: 420786
Job: 1463590

Wexford County
437 E Division St
Cadillac, MI 49601

Rehmann Robson
Saginaw Office
5800 Gratiot Rd., Suite 201
P.O. Box 2025
Saginaw, MI 48605-2025



LETTER OF UNDERSTANDING

Client name. Wexford County (the “County”)

Fiscal year end. December 31, 2023

Purpose. To the extent that Rehmann performs the audit of a government and also provides non-audit services, professional standards require detailed consideration of the impact these non-audit services have on the auditors’ independence. Accordingly, we have prepared this letter of understanding to document the limitations on our services and clearly define the responsibilities of management and the auditors.

Project description. We will provide assistance with compilation of data for the State of Michigan Form F-65. Our services will be limited to the data that can be obtained directly from the trial balance or audited financial statements. We consider the F-65 sections/tabs titled “position” (i.e., the balance sheet) and “operations” (i.e., the income statement), “capital” and “indebtedness” to meet this criterion. The F-65 includes additional sections/tabs related to employee benefits and other information. This information does not correlate directly with the trial balance or audited financial statements. Therefore, this project does not include any data compilation for these sections/tabs.

Fee. The fee for our assistance with the compilation of this data is \$1,150 and is included in the base fee of the audit.

Expected timing. The F-65 is based on audited financial information. As such, it cannot be completed until the audit is complete (including any separately audited funds or component units). The F-65 is due to the State no later than 6 months after year-end. We will make every attempt to provide you with the data compiled from the trial balance with sufficient time for the County to review, propose questions to the auditors, and submit the data in a timely manner. We typically do not provide this information until after issuance of the audit. If the County expects that the audit will be issued on or near the deadline and would like to receive a preliminary version of the F-65 prior to audit issuance, please notify us in advance. As noted above, there are certain sections of the F-65 that do not relate directly to the government’s trial balance or audited financial statements and will not be pre-populated with draft information by the auditors. The County may want to consider beginning the process of accumulating this data prior to receiving the draft sections/tabs from the audit team.

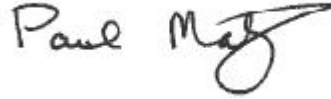
Management representations. In order to ensure that our audit files reflect sufficient documentation that our independence as the County’s independent auditors has not be impaired by performing this service, we will be asking the County to sign a letter of management representations upon delivery of the compiled F-65 information. The content and format will be similar to the representation letter signed for the financial statement audit (and single audit, if applicable). The representations will include a statement that management has designated a knowledgeable individual to review the information compiled by the auditors, complete the remaining sections of the F-65, and submit the completed document to the State of Michigan Department of Treasury. We ask that these representations be signed and returned to us promptly. We will not release the final document to management until we have received the signed representation letter.



We value the opportunity to continue working with the County. As always, please contact us with any concerns or questions. If you are in agreement with this letter of understanding, please sign and date on the lines provided below and return to us. Retain a copy for your records.

Very truly yours,

Rehmann Robson LLC



Paul Matz, CPA, CGFM
Principal

On behalf of Wexford County, I understand and agree to the services to be provided, as described above.

In Process

Signature

County Administrator

Title

Date

Certificate Of Completion

Envelope Id: 0253D9775CB4494AA4A01EA902B20CF6	Status: Sent
Subject: Please DocuSign: 2023 Wexford County-Rehmann Audit Engagement Letter, F-65 Letter & Prebills	
Source Envelope:	
Document Pages: 24	Signatures: 0
Certificate Pages: 2	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelope Stamping: Enabled	Mary Andringa
Time Zone: (UTC-05:00) Eastern Time (US & Canada)	PO Box 2025
	Saginaw, MI 48605
	mary.andringa@rehmann.com
	IP Address: 71.89.175.235

Record Tracking

Status: Original	Holder: Mary Andringa	Location: DocuSign
2/7/2024 10:45:07 AM	mary.andringa@rehmann.com	

Signer Events

Signature	Timestamp
Joe Porterfield	Sent: 2/7/2024 10:55:10 AM
jporterfield@wexfordcounty.org	Resent: 2/8/2024 11:50:00 AM
County Administrator	Viewed: 2/8/2024 11:52:54 AM
Security Level: Email, Account Authentication (None)	
Electronic Record and Signature Disclosure: Not Offered via DocuSign	

In Person Signer Events

Editor Delivery Events

Agent Delivery Events

Intermediary Delivery Events

Certified Delivery Events

Carbon Copy Events

Leslie Jones
 leslie.jones@rehmann.com
 Security Level: Email, Account Authentication (None)
Electronic Record and Signature Disclosure:
 Not Offered via DocuSign

Amanda Kehoe
 amanda.kehoe@rehmann.com
 Security Level: Email, Account Authentication (None)
Electronic Record and Signature Disclosure:
 Not Offered via DocuSign

Witness Events

Notary Events

Envelope Summary Events

Status	Timestamps
Envelope Sent	Hashed/Encrypted 2/7/2024 10:55:10 AM
Certified Delivered	Security Checked 2/8/2024 11:52:54 AM

In Process

BOARD OF COMMISSIONERS COMMITTEE AGENDA ITEM

TO: Executive Committee
FROM: Administration
FOR MEETING DATE: February 13, 2024
SUBJECT: Substance Use Assessment Services Agreement -
Prosecutor’s Request for Opioid Funds

SUMMARY OF ITEM TO BE PRESENTED:

Prosecutor Wiggins came before the Opioid Committee with a request to use Opioid Funding for a prosecution directed jail diversion program. The committee recommended approval of a \$7,500 allocation of opioid funds to this program.

Legal counsel reviewed Prosecutor’s Wiggins request and confirmed it falls within the spending guidelines and drafted an agreement for your consideration.

Since Catholic Human Services will be doing the substance use assessment, they are party to the agreement.

RECOMMENDATION:

Administration recommends the Executive Committee forward the agreement to the full board for approval.



WEXFORD COUNTY PROSECUTING ATTORNEY

COREY J. WIGGINS

COURTHOUSE

437 E. DIVISION ST.
CADILLAC, MI 49601
(231) 779-9505



Johanna C. Carey
Chief Assistant Prosecutor

Cathy Wright
Office Administrator

Nathanael S. Karnes
Assistant Prosecutor

January 30, 2024

Wexford County Board of Commissioners
437 E. Division St.
Cadillac, MI 49601

Re: Request for Opioid Settlement Funds

Dear Commissioners,

Recently, my office has developed a prosecution directed jail diversion program for low-level controlled substance users. In order to participate in the program, the participant must only possess a trace amount of a controlled substance at time of their arrest. Additionally, the participant must have used all diversion programs available to them pursuant to statute. The participant will be screened by my office to determine if they are someone my office determines to be a good candidate for the program. If the person desires to participate, they must have a substance use assessment prepared, suffer from a controlled substance use disorder, and agree to go to residential treatment.

The participant will enter either a guilty or no-contest plea to a misdemeanor charge of use of controlled substance and be placed on a delay of sentence probation, which includes residential treatment and compliance with their aftercare requirements. If the participant remains compliant with the terms of their delay of sentence probation, the charge will be dismissed. However, if they are unsuccessful, the conviction will stand and the court can sentence them to what they could have been sentenced to had they not been enrolled in the program.

This will allow the participant to be released from jail, obtain the treatment that they need, and hopefully gain employment and stable housing. It will also keep a criminal conviction off their public record.

Key to this program is the ability of participants obtaining the required substance use assessment. Based on a recent conversation with Catholic Human Services, I have learned that the majority of those who are likely candidates for the program do not have the ability to pay for the assessment, especially those that are in jail at the time of the assessment. Catholic Human Services currently charges \$100.00 per assessment.

Given our current case load, I anticipate there to be no more than 75-persons enrolled in this program.

I am therefore requesting, that the Board of Commissioners approve a request of \$7,500.00 from the Opioid Settlement funds to be used for paying for the necessary controlled substance use assessments for those being referred to the prosecutor jail diversion program.

STEVE SCHRYER
Child Support Specialist
schryers@michigan.gov

CHERI SPRIK
Victim Advocate
csprk1@wexfordcounty.org

Please feel free to contact me should you have any questions or concerns regarding this proposal.

Sincerely,

A handwritten signature in blue ink, appearing to read 'C. Wiggins', with a long horizontal stroke extending to the right.

Corey J. Wiggins
Wexford County Prosecuting Attorney

SUBSTANCE USE ASSESSMENT SERVICES AGREEMENT

THIS AGREEMENT, made and entered into this _____ day of _____, 2024, by and between the **COUNTY OF WEXFORD**, a municipal corporation and political subdivision of the State of Michigan (hereinafter referred to as the “County”) acting on behalf of the **WEXFORD COUNTY PROSECUTOR** (hereinafter referred to as the “Prosecutor”) and **CATHOLIC HUMAN SERVICES**, a Michigan non-profit corporation, with an office located at 421 S Mitchell St # 2, Cadillac, MI 49601 (hereinafter referred to as the “Contractor”).

WHEREAS, the Prosecutor in his official capacity has developed and directs a jail diversion program for certain eligible, in the judgement and discretion of the Prosecutor, low-level controlled substance users with a controlled substance use disorder who are agreeable to participate in a residential treatment program (the “Diversion Program”). The purposes and benefits of participation in, and successful completion of, the Diversion Program is that eligible individuals with a controlled substance use disorder would be eligible to be released from jail and provided incentives and opportunities to obtain substance abuse treatment; and

WHEREAS, one of the current eligibility requisites for participation in the Diversion Program is that the candidate must undertake a substance use assessment (“Substance Use Assessment”). However, upon information and belief, a substantial number of possible candidates for the Diversion Program do not have the current ability to pay the costs associated with the requisite Substance Use Assessment; and

WHEREAS, the Prosecutor has requested that the Board of Commissioners authorize an award and expenditure of \$7,500.00 from the Opioid Litigation settlement funds to provide Substance Use Assessments under the Diversion Program during 2024 for a not to exceed number of individuals deemed eligible and referred by the Prosecutor to the Diversion Program; and

WHEREAS, the County has determined that the provision of the proposed substance use assessment services to eligible individuals with a controlled substance use disorder is consistent with the abatement strategies set forth in the Opioid Litigation settlement List of Opioid Remediation Uses originally marked Exhibit “E” in the settlements; and

WHEREAS, the County Board of Commissioners has authorized the award for purposes of Substance Use Assessment services under the Diversion Program an amount not to exceed SEVEN THOUSAND AND FIVE HUNDRED Dollars (\$7,500.00) from the Opioid Litigation settlement (the “Award Amount”); and

WHEREAS, in the opinion of the Prosecutor, the Contractor possesses the required experience, training and other qualifications to perform the Substance Use Assessments under the Diversion Program, and the Contractor is agreeable to providing the Substance Use Assessment services which the Prosecutor requires.

NOW, THEREFORE, for and in consideration of the mutual covenants hereinafter contained, **IT IS HEREBY AGREED** as follows:

1. **Term and Termination.**

- A. This Agreement shall become effective upon the last date of execution by the Parties and, unless sooner terminated as authorized in this Paragraph 1, shall expire the earlier of the following: on December 31, 2024; or the date the Award Amount sum has been fully expended.
- B. Either Party may immediately, upon written notice to the other Party, terminate this Agreement for cause if the other Party is in breach of any provision of this Agreement.
- C. Notwithstanding any other provision in this Agreement to the contrary, the County may terminate this Agreement, with or without cause, upon thirty (30) calendar days prior written notice to the Contractor. In the event of premature termination of this Agreement, the Contractor shall be compensated – in a sum not to exceed the gross Award Amount -
- for all eligible services performed up to the effective date of termination.

2. **Services To Be Provided by Contractor.** Contractor shall provide substance use assessments for those eligible individuals referred to Contractor by the Prosecutor for Substance Use Assessments under the Diversion Program. The manner in which the Contractor performs the required services shall be determined by the Contractor, subject to methods of reporting, performance and time deadlines as may be required by the Prosecutor. The Contractor shall prepare and submit to the Prosecutor and Defense Counsel reports containing such information as the Prosecutor may require regarding the services under this Agreement. All reports shall be in such form and submitted at such times as the Prosecutor may require.

3. **Compensation.** The Contractor shall receive the following compensation for the services to be performed under this Agreement:

- A. The County shall compensate the Contractor for Substance Use Assessments under the Diversion Program in a gross sum UP TO BUT NOT TO EXCEED the Award Amount AND at an agreed upon rate of ONE HUNDRED AND NO/100 DOLLARS (\$100.00) per Substance Use Assessment.
- B. The Contractor shall submit monthly or quarterly invoices, as determined by the County, which invoices shall include the date and sum billed for each individual (which shall be de-identified on the invoice to the County) Substance Use Assessments under the Diversion Program, and such further and additional supporting documentation sufficient in the opinion of the County to support the payment request. The form of the invoices and method of de-identification shall be determined by the Contractor and Prosecutor. The Prosecutor's Office, prior to approval for payment, must approve all invoices.

- C. The County shall pay approved invoices within thirty (30) days of receipt thereof. If the County has requested additional supporting documentation for a portion of a specific invoice, but has not received such supporting documentation in sufficient time to make payment within the thirty (30) days required herein, it shall pay all properly supported and County-approved amounts contained in that invoice within the requisite 30 day period and shall pay all remaining amounts costs on the invoice at issue within fifteen (15) days of receipt of sufficient supporting documentation, if the County approves the amounts.
- D. It is expressly understood and agreed that all compensation to be received by the Contractor for services rendered under this Agreement is subject to the availability of Opioid Litigation settlement funds.
- E. County is not as a result of entry into or performance by either party under this Agreement obligated to provide future awards, grants, program-related investments, or other financial or technical support to Contractor, or to extend the relationship with Contractor in any respect, or to engage in any other transaction or relationship with Contractor. Contractor acknowledges that County has not made to Contractor any representations, promises, or assurances about future funding or other support.

4. **Right of Audit or Inspection.**

- A. The County or its designee may audit the Contractor to verify compliance with this Agreement. The Contractor must retain and provide to the County or its designee and/or auditor general upon request, all financial and accounting records related to this Agreement through the Term of this Agreement and for three (3) years after the later of the date of submission of the final expenditure report for the Award Amount. If an audit, litigation, or other action involving the records is initiated before the end of the Financial Audit Period, the Contractor must retain the records until all issues are resolved. This right of audit is limited to matters within the scope of this Agreement unless there is a separate constitutional or statutory basis for such audit.
- B. Within ten (10) calendar days of providing notice, the County and its authorized representatives or designees have the right to enter and inspect Contractor's premises or any other places where work is being performed under this Agreement or in any location where records are kept related to the services, and examine, copy, and audit all records related to this Agreement. The Contractor must cooperate and provide reasonable assistance. If financial errors are revealed, the amount in error must be reflected as a credit or debit on subsequent invoices until the amount is paid or refunded. Any remaining balance at the end of this Agreement must be paid or refunded within forty-five (45) calendar days.

5. **Compliance with the Law.**

- A. The Contractor shall administer the program and provide all the services to be performed under this Agreement in complete compliance with all applicable Federal, State and local laws, ordinances, rules and regulations. The laws of the State of Michigan will control in the construction and enforcement of this Agreement.
- B. All information required to be held confidential by federal or state law, rule or regulation, obtained by the Contractor's personnel in connection with the provision of services or other activity under this Agreement shall be privileged communication, shall be held confidential, and

shall not be divulged, without the written consent of the person whom the information concerns or his/her legal guardian, except as may be otherwise required by applicable law or regulation. Such information may be disclosed in summary, statistical or other form which does not directly or indirectly identify particular individuals.

C. The Contractor shall comply with all confidentiality requirements of 34 USC §10231, and 28 CFR Part 22 that are applicable to collection, use and revelation of data or information. Contractor further agrees, if so required, to submit a Privacy Certificate that is in accord with the requirements of 28 CFR Part 22 and, in particular, section 22.23.

D. To the extent that the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 as amended (HIPAA) and rules and regulations pursuant thereto, 45 CFR Parts 160 and 164, as amended, is pertinent to the services that the Contractor provides to the Court under this Agreement, the Contractor assures that it is in compliance with the HIPAA requirements

6. **Applicable Law and Venue.** This Agreement shall be subject to and construed in accordance with the laws of the State of Michigan, without regard to any Michigan choice of law rules that would apply the substantive law of any other jurisdiction to the extent not inconsistent with, or pre-empted by Federal law. In the event any disputes arise under this Agreement, it is understood and agreed that any legal or equitable action resulting from such disputes shall be in Michigan Courts whose jurisdiction and venue shall be established in accordance with the statutes and Court Rules of the State of Michigan. In the event any action is brought in or is moved to a federal court the venue for such action shall be the Federal Judicial District of Michigan, in the district and division in which the County is located.

7. **Independent Contractor.** It is expressly understood and agreed that the Contractor is an independent contractor. The employees, servants and agents of the Contractor shall in no way be deemed to be and shall not hold themselves out as the employees, servants or agents of the County. The Contractor's employees, servants and agents shall not be entitled to any fringe benefits of the County such as, but not limited to, health and accident insurance, life insurance, paid vacation leave, paid sick leave or longevity. The Contractor shall be responsible for paying any salaries, wages or other compensation due its employees for services performed pursuant to this Agreement and for the withholding and payment of all applicable taxes, including, but not limited to, income and social security taxes to the proper Federal, State and local governments. The Contractor shall carry workers' compensation insurance coverage for its employees, as required by law and shall provide the County with proof of said coverage.

8. **Nondiscrimination.** The Contractor, as required by law, shall not discriminate against a person to be served or an employee or applicant for employment with respect to hire, tenure, terms, conditions or privileges of employment, programs and services provided, or a matter directly or indirectly related to employment because of race, color, religion, national origin, age, sex, sexual orientation, gender identity, height, weight, marital status, physical or mental disability unrelated to the individual's ability to perform the duties of the particular job or position, political affiliation or other legally protected classification. The Contractor shall include the language of this assurance in any subcontracts for services covered by this Agreement. Breach of any provisions of this section shall be regarded as a material breach of this Agreement.

9. **Indemnification and Hold Harmless.** The Contractor shall, at its own expense, protect, defend, indemnify and hold harmless the County, and its elected and appointed officers, employees and agents from all claims, damages, costs, law suits and expenses, including, but not limited to, all costs from administrative proceedings, court costs and attorney fees that they may incur as a result of any acts, omissions or negligence of the Contractor or any of its officers, employees, agents or subcontractors which may arise out of this Agreement. The Contractor's indemnification responsibilities under this section shall include the sum of damages, costs and

expenses which are in excess of the sum paid out on behalf of or reimbursed to the County, its officers, employees and agents by the insurance coverage obtained and/or maintained by the Contractor pursuant to the requirements of this Agreement.

10 **Insurance.** The Contractor shall purchase and maintain insurance not less than the limits set forth below. All coverage shall be with insurance companies licensed and admitted to do business in State of Michigan and with insurance carriers acceptable to the County and have a minimum A.M. Best Company's Insurance Reports rating of A or A- (Excellent).

- A. **Workers' Compensation Insurance.** Workers' Compensation Insurance including Employers' Liability Coverage in accordance with all applicable statutes of the State of Michigan.
- B. **Commercial General Liability Insurance.** Commercial General Liability Insurance on an "occurrence basis" only with limits of liability of not less than ONE MILLION AND NO/100 DOLLARS (\$1,000,000.00) per occurrence and/or aggregate combined single limit, personal injury, bodily injury and property damage. Coverage shall include the following: (1) Broad Form General Liability Endorsement or equivalent if not in policy proper; (2) Contractual Liability; (3) Products and Completed Operations; and (4) Independent Contractors coverage.
- C. **Motor Vehicle Liability.** Motor Vehicle Liability Insurance, including Michigan No-Fault Coverage, with limits of liability of not less than FIVE HUNDRED THOUSAND AND NO/100 DOLLARS (\$500,000.00) per occurrence, and/or aggregate, combined single limit, bodily injury and property damage. Coverage shall include all owned, non-owned and hired vehicles.
- D. The Contractor shall be responsible for paying any deductibles and self-insured retentions (SIRs) in its insurance coverages.
- F. Workers' Compensation Insurance, Commercial General Liability Insurance and Motor Vehicle Liability Insurance as described above, shall include on their certificates of insurance, which are to be submitted to the County as required below, an endorsement stating the following: "It is understood and agreed that thirty (30) days advance written notice of cancellation, non-renewal, reduction and/or material change shall be sent to: both the Wexford County Administrator and In the event the Contractor's insurer refuses to provide such an endorsement the Contractor shall be responsible for providing the required notice.
- G. The Contractor shall provide to the County at the time this Agreement is returned by it for execution, with two (2) copies of certificates of insurance for each of the policies mentioned above. If so requested, certified copies of policies shall be furnished.

11. **Waivers; Remedies.** No delay on the part of any of either Party in exercising any right, power or privilege hereunder shall operate as a waiver thereof, nor shall any waiver on the part of the either Party of any right, power or privilege hereunder operate as a waiver of any other right, power or privilege hereunder, nor shall any single or partial exercise of any right, power or privilege hereunder preclude any other or further exercise of any other right, power or privilege hereunder. The rights and remedies herein provided are cumulative and are not exclusive of any rights or remedies which the parties hereto may otherwise have at law or in equity. In the event the Contractor is in breach of any provision of Applicable Law, or misuses the Award Amount funding in any way, it shall immediately, upon written demand from the County, repay all of the funds previously received pursuant to this Agreement.

12. **Modifications, Amendments or Waiver of Provisions of the Agreement.** All modifications, amendments, or waivers of any provision of this Agreement shall be made only by the written mutual consent of the parties hereto.

13. **Assignment or Subcontracting.** The Contractor shall not assign, subcontract, or otherwise transfer its duties and/or obligations under this Agreement without the prior written consent of the County and Prosecutor.

14. **Purpose of Section Titles.** The titles of the sections set forth in this Agreement are inserted for the convenience of reference only and shall be disregarded when construing or interpreting any of the provisions of this Agreement.

15. **Complete Agreement.** This Agreement contains all 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.

16. **Survival Clause.** All rights, duties and responsibilities of any party that either expressly or by their nature extend into the future, including warranties and indemnification, shall extend beyond and survive the end of the Agreement's term or the termination of this Agreement.

17. **Invalid/Unenforceable Provisions.** If any clause or provision of this Agreement is rendered invalid or unenforceable because of any State or Federal statute or regulation or ruling by any tribunal of competent jurisdiction, that clause or provision shall be null and void, and any such invalidity or unenforceability shall not affect the validity or enforceability of the remainder of this Agreement. Where the deletion of the invalid or unenforceable clause or 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 clause or provision was rendered invalid or unenforceable.

19. **Non-Beneficiary Contract.** Nothing expressed or referred to in this Agreement is intended or shall be construed to give any person other than the Parties to this Agreement or their respective successors or permitted assignees any legal or equitable right, remedy or claim under or in respect of this Agreement, it being the intention of the Parties that this Agreement and the transactions contemplated hereby shall be for the sole and exclusive benefit of such Parties or such successors and permitted assignees.

20. **Notice.** Any and all correspondence or notices required, permitted, or provided for under this Agreement to be delivered to any Party shall be sent to that Party by either electronic mail with confirmation of receipt or by first class mail. All such written notices shall be addressed as provided below. All correspondence shall be considered delivered to a Party as of the date that the electronic confirmation of receipt is received (if notice is provided by electronic mail) or when notice is deposited with sufficient postage with the United State Postal Service. A notice of termination shall be sent via electronic mail with confirmation of receipt or via certified mail to the address specified below. Notices shall be mailed to the following addresses:

If to County: 437 E. Division St, Cadillac MI 49601.

If to Contractor: 421 S Mitchell St # 2, Cadillac, MI 49601

21. **Counterparts.** This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original and all of which together shall constitute one and the same instrument. The exchange of copies of this Agreement and of signature pages by facsimile or PDF transmission shall constitute effective execution and delivery of this Agreement as to the parties hereto and may be used in lieu of the original Agreement for all purposes. Signatures of the Parties hereto transmitted by facsimile or PDF shall be deemed to be their original signatures for all purposes.

22. **Entire Agreement.** This Agreement sets forth the entire agreement between the Parties and supersedes any and all prior agreements or understandings between them in any related to the subject matter of this Agreement. It is further understood and agreed that the terms and conditions of this Agreement are contractual and are not a mere recital and that there are no other agreements, understandings, contracts, or representations between the Parties in any way related to the subject matter of this Agreement, except as expressly stated in this Agreement.

22. **Certification of Authority to Sign Agreement.** The people signing on behalf of the parties to this Agreement certify by their signatures that they are duly authorized to sign this Agreement on behalf of the party they represent and that this Agreement has been authorized by the party they represent.

THE AUTHORIZED REPRESENTATIVES OF THE PARTIES HERETO HAVE FULLY EXECUTED THIS AGREEMENT ON THE DATE AND YEAR WRITTEN.

COUNTY OF WEXFORD

CATHOLIC HUMAN SERVICES

By: _____

By: _____

Gary Taylor, Chairperson

(Signature)

County Board of Commissioners

Name: _____

(Print or Type)

Date:

Title:

Date:

WEXFORD COUNTY PROSECUTOR

By _____

Corey J. Wiggins, Prosecutor

Date:

BOARD OF COMMISSIONERS COMMITTEE AGENDA ITEM

TO: Executive Committee
FROM: Administration
FOR MEETING DATE: February 13, 2024
SUBJECT: ATM Discussion

SUMMARY OF ITEM TO BE PRESENTED:

A request was made for an ATM to be placed in the courthouse for the convenience of the public. This is something which the BOC can authorize in its discretion (in managing County property).

If the Board wishes to explore this, staff can reach out to local banks/credit unions to see if there is an interest in them making a proposal to the County; or the County can do an RFP to banks/credit union and private ATM vendors. The County would then need a contract with the selected vendor.

County legal has cautioned that with private vendors there is normally a pretty decent additional per transaction fee (\$3-\$4 or more) on each transaction which the member of the public pays, so the Board should be aware that some blowback may be heard. But this is something that other Counties have done, and clearly the BOC can in its discretion authorize.

RECOMMENDATION:

The Executive Committee should discuss the request and provide direction to Administration.