AGENDA
MONROE COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING
TUESDAY, FEBRUARY 3, 2026– 6:00 P.M.

125 EAST SECOND STREET
MONROE, MI 48161
(734) 240-7003

I. CALL TO ORDER

II. ROLL CALL

III. PLEDGE OF ALLEGIANCE
Led by Commissioner Heinzerling

IV. OPENING PRAYER

V. APPROVAL OF AGENDA

VI. APPROVAL OF MINUTES (01/20/2026 Regular Meeting)

VII. PUBLIC COMMENT

VIII. RESOLUTIONS, SPECIAL TRIBUTES & PRESENTATION

IX. FINANCE MATTERS

1. Payment of the 02/04/2026 Accounts Payable Current Claims Report in the amount of $1,693,243.17

   Suggested Action: Motion to approve/not approve the 02/04/2026 Accounts Payable Current Claims Report in the amount of $1,693,243.17 ROLL CALL

2. Letter dated January 21, 2026 from Ms. Susan Maier, Director of Fiscal Services, submitting the audit engagement letter dated January 15, 2026 from independent public audit firm Rehmann, for professional services to be performed on the County audit for the fiscal year ended December 31, 2025.

   Suggested Action: Move to accept/not accept the communication and place it on file. ROLL CALL

X. CONSENT AGENDA

1. Approval of Non-Claims
   a. Check Register dated 01/23/2026 in the amount of $ 332,081.83
   b. Check Register dated 01/30/2026 in the amount of $ 466,336.32

   Suggested Action: Move to confirm/not confirm the Non-Claims payments as presented on the agenda for the dates and amounts listed. ROLL CALL

XI. COMMUNICATIONS

1. Letter dated January 28, 2026 from Mr. Jason Berry, Community Planning & Engagement Director submitting the proposed updates to the Dundee Township Master Plan for review and approval of the County Planner's recommendations.

Suggested Action: Move to accept the communication, place it on file and approve/not approve the recommendations of the County Planner and transmit the recommendations to the Dundee Township Council. ROLL CALL

XII. PUBLIC HEARINGS—None

XIII. OLD BUSINESS

1. Michigan Indigent Defense Commission Update

Suggested Action: Board Discretion.

XIV. NEW BUSINESS

1. Pension amendments for collective bargaining units.

Suggested Action: Move to authorize/not authorize staff and labor counsel to open negotiations for the specific purpose of amending the pension benefit for the following bargaining units: TPOAM Public Health Nurses, POAM District Court, POAM District Court Supervisors, TPOAM Friend of the Court, TPOAM District Court Probation, TPOAM Family Court, TPOAM Youth Center Therapists, and TPOAM General. ROLL CALL

2. Pension amendments for the non-union group.

Suggested Action: Move to authorize/not authorize staff and labor counsel to draft an amendment to the pension policy for the non-union group. ROLL CALL

XV. PUBLIC COMMENT

XVI. ANNOUNCEMENTS

XVII. MEMBERS TIME

XVIII. ADJOURNMENT

MONROE COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING MINUTES
JANUARY 20, 2026

I. CALL TO ORDER
The Monroe County Board of Commissioners held a Regular Meeting in the City of Monroe, on Tuesday, January 20, 2026. Chairman David Vensel called the meeting to order at 6:00 p.m.

II. ROLL CALL
Roll call by Deputy Clerk, Grace Miles, as follows:

PRESENT			ABSENT
Jay Heinzerling	Brian Lamour	J. Henry Lievens	
David Hoffman	David Vensel	David Swartout	
Greg Moore, Jr.	Dawn Asper		

A quorum being present, the Board proceeded to conduct business.

III. PLEDGE OF ALLEGIANCE
Commissioner Swartout led the Pledge of Allegiance.

IV. OPENING PRAYER
Deputy Clerk, Grace Miles led the Opening Prayer.

V. APPROVAL OF AGENDA
Motion by Commissioner Swartout, supported by Commissioner Heinzerling to approve the January 20, 2026 Regular Meeting Agenda as presented.

Tom Graham, Legal Advisor explained the second closed session should be titled "to discuss confidential attorney client communication pursuant to MCL 15.268(1)(h)". The Board agreed.

Roll call by Clerk as follows:

AYE			NAY	EXCUSED	ABSTAIN
David Hoffman	Greg Moore, Jr.	J. Henry Lievens			
Dawn Asper	Brian Lamour	David Swartout			
David Vensel	Jay Heinzerling				

Motion carried.

VI. APPROVAL OF MINUTES (01/06/2026 Regular Meeting Minutes)
Motion by Commissioner Lievens, supported by Commissioner Hoffman to approve the minutes as presented for the January 6, 2026 Regular Meeting and waive the reading thereof.

Roll call by Clerk as follows:

AYE			NAY	EXCUSED	ABSTAIN
David Hoffman	Greg Moore, Jr.	J. Henry Lievens			

Dawn Asper	Brian Lamour	David Swartout			
David Vensel	Jay Heinzerling				

Motion carried.

VII. PUBLIC COMMENT—

1. Darcy Piedmonte: Shared her concerns regarding the district two (2) vacancy. Stated when a report is received from the investigation, she hopes the board will act as leaders and put the good of this community ahead of any individual.

2. Mike Shufeld: Stated he was there to advocate for the Monroe Police, County Sheriff, and Michigan State troopers. Explained they have kept us safe and allowing a federal force to come in is a humiliation to every member of law enforcement.

3. Donald Crowley: Stated he supports the ICE contract. Explained he has transported someone and it is not an easy job. Inquired if the County takes this money out of the budget, where would it come from. Highly recommended the Board keeps the contract.

4. Christi Witson: Shared her concerns regarding the district two (2) vacancy and the related court ruling. Inquired if the board is going to give the money back to the taxpayers. Stated she hopes the board goes into closed session to iron this out.

5. Steven Meyer: Discussed a town hall meeting held in Monroe on January 19th and explained he has questions regarding said meeting as well as who attended.

6. Cole Bean: Shared her concerns regarding the ICE contract. Explained past protests she has participated in. Stated she has family living in Minnesota that is seeing everything first hand. Shared her concerns regarding Custer as well.

7. Nicole: Read a quote aloud from Harriet Jacobs' book, "Incidents in the Life of a Slave Girl". Shared her concerns regarding the ICE contract as well as their agents.

8. Haley Casses: Quoted Martin Luther King Jr. Explained her concerns regarding law enforcement corruption. Urged the board to care more for our people, community, and our moral's rather than division and money by revoking the contract with ICE.

9. Katy Beth-Davis: Thanked Public Safety for keeping them safe during their protests as well as the Prosecutors office for taking the online threats seriously. Stated she is inspired by how many public comments there have been. Shared her concerns regarding the ICE contract and agents. Recommended the Board rescind this agreement.

10. Nadean: Stated the ICE agreement started in 2008 and a lot has changed since then. Discussed the situations with ICE and stated it is an attempt to control through fear. Explained the rates of the ICE agreement and said this is a cash cow.

11. Dustin: Shared he grew up in South Texas on the border so he is speaking from experience. Stated the contracts are in place to help the lives of those people that are being taken advantage of and explained some scenarios he saw firsthand. Stated this is a different aspect that he wants everyone to look at.

12. Cody: Spoke out against the ICE contract the County has. Stated taking money from them is taking blood money.

13. Kyle Cell: Explained he is new to the County and recently learned of the ICE contracts. Shared concerns regarding said contract. Discussed the percentage of detainees that were never found guilty. Stated he was unaware district two (2) doesn't have a representative and hopes something can be done about that.

14. Ashley: Discussed how history is viewed in her classroom and elaborated on her concerns regarding the ICE contract. Explained some personal experiences and stated students are afraid to come to school. She proposed that the Board rescind the contract with ICE. Quoted Martin Luther King Jr.

15. Devin Benois: Shared his concerns with the ICE contract. Explained they have not been protecting anybody and nobody they are currently detaining is a threat to any of us.

16. Omar Ferd: Asked for the board to rescind the contract but explained what he is really asking is for them to say no to some money. Stated he was hoping somebody could let him know what revenue was brought in last year from this contract.

    Chairman Vensel explained Sheriff Goodnough is more than willing to set up a time to meet to discuss any questions members of the public may have.

17. Cody: Shared his concerns regarding the contract and situations happening in the world. Explained this makes him further fearful of seeing how federal forces are being used today. Took the time to speak today in defense of other people and their well-being.

18. Morain Sharp: Stated her son-in-law is an immigrant. He is now a citizen and it took him ten (10) years. Explained the life he went through as well as what he did to become a citizen. Explained they have to pay for each step. Stated she is scared for her grand boys.

19. Candance Ferrell: Stated a majority of the County supports law enforcement and the ICE facility. Explained the extreme behavior of the ICE protestors and this disrespect for law enforcement has to stop. Stated the comment comparing ICE behavior to concentration camps is extremely offensive.

VIII. RESOLUTIONS, SPECIAL TRIBUTES & PRESENTATION —

1. Special Tribute congratulating United Way of Monroe/Lenawee Counties on their 100-year anniversary

   Commissioner Swartout explained he presented this at the grand opening that was at the museum. Stated they have a display there for two (2) months of everything the United Way has done in 100 years as well as this resolution.

   Andrew Clark, Museum Director, stated it was a great evening last Thursday. There was a lot of media coverage and a lot of people in attendance to mark the 100th anniversary of United Way, which is one of the largest charitable arms in Monroe County. Stated it is nice to see a continuity of caring from the community. As Commissioner Swartout mentioned, there is an exhibit that will be up through March 15, 2026.

IX. CLOSED SESSION

1. Closed Session to discuss confidential attorney client communication pursuant to MCL 15.268(1)(h).

   Motion by Vice-Chairman Lamour, supported by Commissioner Hoffman to go into closed session to discuss confidential attorney client communication pursuant to MCL 15.268(1)(h).

   Roll call by Clerk as follows:

AYE			NAY	EXCUSED	ABSTAIN
David Hoffman	Greg Moore, Jr.		David Swartout		
J. Henry Lievens	Brian Lamour		Dawn Asper		
David Vensel	Jay Heinzerling				

   Motion carried.

2. Closed Session to discuss Indigent Defense Forensic Audit.

   Motion by Commissioner Lievens, supported by Vice-Chairman Lamour to go into closed session to discuss confidential attorney client communication pursuant to MCL 15.268(1)(h) regarding the Forensic Audit.

   Roll call by Clerk as follows:

AYE			NAY	EXCUSED	ABSTAIN
David Hoffman	Greg Moore, Jr.		David Swartout		
J. Henry Lievens	Brian Lamour		Dawn Asper		
David Vensel	Jay Heinzerling				

   Motion carried.

   Motion by Commissioner Lievens, supported by Vice-Chairman Lamour to go back in open session.

   Pursuant to the first item of closed session, motion by Commissioner Lievens, supported by Vice-Chairman Lamour to follow the advice of counsel.

   Roll call by Clerk as follows:

AYE			NAY	EXCUSED	ABSTAIN
David Hoffman	Greg Moore, Jr.	J. Henry Lievens			
Dawn Asper	Brian Lamour	David Swartout			
David Vensel	Jay Heinzerling				

   Motion carried.

   Motion by Commissioner Lievens, supported by Vice-Chairman Lamour to follow advice of our forensic accountant and counsel.

   Chairman Vensel thanked Commissioner Asper for pointing this out.

Roll call by Clerk as follows:

AYE			NAY	EXCUSED	ABSTAIN
David Hoffman	Greg Moore, Jr.	J. Henry Lievens			
Dawn Asper	Brian Lamour	David Swartout			
David Vensel	Jay Heinzerling				

Motion carried.

X. FINANCE MATTERS

1. Payment of the 01/21/2026 Accounts Payable Current Claims Report in the amount of $1,581,268.49

Motion by Commissioner Swartout, supported by Vice-Chairman Lamour to confirm the 01/21/2026 Accounts Payable Current Claims Report in the amount of $1,581,268.49.

Roll call by Clerk as follows:

AYE			NAY	EXCUSED	ABSTAIN
Brian Lamour	Greg Moore, Jr.	David Hoffman	J. Henry Lievens		
Dawn Asper	David Swartout				
David Vensel	Jay Heinzerling				

Motion carried.

XI. CONSENT AGENDA

1. Approval of Non-Claims

   a. Check Register dated 01/09/2026 in the amount of $ 312,107.44
   b. Check Register dated 01/16/2026 in the amount of $1,019,988.24

Motion by Vice-Chairman Lamour, supported by Commissioner Hoffman to confirm the non-claims payments as presented on the agenda for the dates and amounts listed.

Roll call by Clerk as follows:

AYE			NAY	EXCUSED	ABSTAIN
David Hoffman	Greg Moore, Jr.	J. Henry Lievens			
Dawn Asper	Brian Lamour	David Swartout			
David Vensel	Jay Heinzerling				

Motion carried.

XII. COMMUNICATIONS

1. Letter dated January 14, 2026 from Mr. Andrew Clark, Museum Director requesting approval to apply for a grant through America250MI for up to $50,000 with a 30% match from the Monroe County Museum System Millage.

Commissioner Moore asked for more information.

Andrew Clark explained they applied last year but did not receive it. This year's idea is to do an introductory video regarding the Custer family and we are hoping to get additional funding.

Motion by Commissioner Hoffman, supported by Vice-Chairman Lamour to approve the application for a grant through America250MI for up to $50,000 with a 30% match from the Monroe County Museum System Millage.

Roll call by Clerk as follows:

AYE			NAY	EXCUSED	ABSTAIN
David Hoffman	Greg Moore, Jr.	J. Henry Lievens			
Dawn Asper	Brian Lamour	David Swartout			
David Vensel	Jay Heinzerling				

Motion carried.

2. Letter dated January 13, 2026 from Mr. David Vensel Chairman, Board of Commissioners providing the 2026 Board of Commissioners Committee appointments.

   Commissioner Asper asked for reconsideration of the Monroe County Mental Health Authority Appointment. Explained she has been on that board for a lot of years so she understands this is a very crucial time where part of mental health might be privatized. Stated she also has a degree in neuroscience so she questions the wisdom on this decision.

   Motion by Vice-Chairman Lamour, supported by Commissioner Hoffman to accept the Chairman's communication and place it on file as a permanent record of the 2026 Committee appointments.

   Roll call by Clerk as follows:

AYE			NAY	EXCUSED	ABSTAIN
David Hoffman	Greg Moore, Jr.	Brian Lamour	Dawn Asper		
David Swartout	J. Henry Lievens				
David Vensel	Jay Heinzerling				

Motion carried.

XIII. PUBLIC HEARINGS — None

XIV. OLD BUSINESS—

1. Investigation Funding Discussion

   Enclosed see the payment summary to date with projections for incurred but not yet invoiced amounts.

   Motion by Vice-Chairman Lamour, supported by Commissioner Heinzerling to approve payment of the Bodman Law outstanding bills from October to present day.

   Commissioner Swartout inquired why Ms. Gabis did not come back and request more money like she had in the past.

Chairman Vensel stated he doesn't know and he's unsure how it wasn't picked up sooner.

Commissioner Asper stated at a previous meeting she asked how much money had been used so far and the Chairman said he was going to check but the Board didn't get a report afterwards. Explained she is concerned this could have been handled differently.

Commissioner Swartout suggested tabling this item to get their questions answered.

Chairman Vensel explained Ms. Gabis answered questions, informed the board of additional billings to come, and explained many other things at the last meeting. Stated he wasn't there.

Commissioner Asper stated the amount of extra money was mentioned before January so let's not do that because some weren't able to attend. Explained she called the office ahead of time and two Commissioners tried to get the meeting rescheduled on the Friday before so its not like people didn't try to get the situation cleared up.

Commissioner Moore discussed the enclosed payment summary and stated he definitely thinks the Board should pay her the $70,000 they voted for but she knew the budget eight (8) months ago so he is unsure why she is going over.

Chairman Vensel stated Ms. Gabis explained she has an obligation to complete her work.

Commissioner Asper explained this is not how another investigation of theirs was handled. Commissioner Asper also discussed the meaning of the word completed.

Chairman Vensel explained at some point the Board has to pay its outstanding bills to this firm so we can get the completed report.

Roll call by Clerk as follows:

AYE			NAY	EXCUSED	ABSTAIN
David Hoffman	Jay Heinzerling		David Swartout		
J. Henry Lievens	Brian Lamour		Dawn Asper		
David Vensel			Greg Moore, Jr.		

Motion carried.

2. Michigan Indigent Defense Commission update

Commissioner Lievens asked to keep this under old business until the item in concluded with finality.

XV. NEW BUSINESS—

XVI. PUBLIC COMMENT—

1. Steven Meyer: Inquired if there is an expected timeline on when the public is going to see anything from the investigation.

2. Devin Benois: Asked Commissioner Asper if her viewpoint on her career changed in her

forty-four (44) years.

Commissioner Asper stated she can talk to him after the meeting.

3. Caleb: Shared his concerns with the ICE Contract and ICE behavior. Asked the board to publicly oppose ICE operations in Monroe County, refuse cooperation in any form, and revoke the current contracts as quickly as possible.

XVII. ANNOUNCEMENTS—

1. Copies of any Special Tributes or Certificates issued since the January 6, 2025 meeting: None.

XVIII. MEMBERS TIME –

Commissioner Asper – Stated her viewpoint on the situation regarding Renee Good. Explained the history of the Custer statue and urged the public to read and research more and not to just attack. There is a lot going on that cannot be seen, asked for grace. Thanked the public for sharing their comments.

Commissioner Moore – Passed.

Commissioner Swartout – Passed.

Commissioner Heinzerling – Passed.

Commissioner Lievens – Thanked the public for their participation in public comment.

Commissioner Hoffman – Passed.

Vice-Chairman Lamour – Explained he appreciates the public comments as well as the civility of everyone tonight. This shows we can hear other opinions without just criticizing. Stated he appreciates everything that was done.

Chairman Vensel – Stated he concurs with Commissioner Lievens and Vice-Chairman Lamour.

XIX. ADJOURNMENT - Chairman Vensel adjourned the meeting at 9:07 p.m. with no further business to discuss.

Respectfully submitted by:

Grace Miles
Deputy Clerk/Administrative Assistant
Monroe County Board of Commissioners

PAYMENT SUMMARY

PAYMENT DATE: 02/04/2026

Vendor Code	Vendor Name	Total Amount	# Invoices
10335	ACCESS & ALARM INC	3,715.65	2
10502	ACTION WALLPAPERING AND PAINTING	520.00	2
10849	ALLIE BROS. INC.	8,208.22	13
12950	AVENTIS PASTEUR	818.42	1
20072	BAKER'S GAS & WELDING SUPPLIES INC	524.90	9
20405	BEDFORD TOWNSHIP SEWER O & M	90.00	1
20554	BELLE TIRE DISTRIBUTORS, INC.	1,705.27	11
20949	BLUE CROSS BLUE SHIELD OF MICHIGAN	97,695.60	3
21010	BOILERS, CONTROLS & EQUIPMENT	2,540.00	1
21070	BOYD WATTERSON ASSET MANAGEMENT, LLC	16,121.00	1
30009	CDW GOVERNMENT INC.	27,674.99	2
31159	COMMUNICATION INFRASTRUCTURE RESOURCES	6,205.00	1
31179	COMPASSIONATE COMPANIONS, INC.	76,740.79	2
31851	CATALIS COURTS & LAND RECORDS,LLC	3,760.50	2
40245	DELL MARKETING L.P.	540.80	1
50590	EXCEL SYSTEMS GROUP INC	484.65	1
60151	HOPPENJANS INC	763.61	1
60210	FIFTH THIRD BANK	526.30	1
60440	FLOCK GROUP, INC.	12,000.00	1
60790	FRAME'S PEST CONTROL, INC.	385.22	4
70050	GEAL ELECTRIC COMPANY	669.00	3
70345	GOODWILL INDUSTRIES OF SOUTHEASTERN MI	38.94	1
70351	GORDON FOOD SERVICE INC	325.26	2
70501	GRAINGER	3,246.09	6
70776	GREENWOOD PRINTING & GRAPHICSINC.	175.00	1
70928	GT ENVIRONMENTAL, INC.	7,633.35	1
70954	GUARDIAN RFID	1,000.00	1
80017	HABITAT FOR HUMANITY OF MONROE COUNTY	1,000.00	1
80350	HERKIMER RADIO SERVICE	3,483.12	2
80980	THE HUNTINGTON NATIONAL BANK	312.86	1

PAYMENT SUMMARY

PAYMENT DATE: 02/04/2026

Vendor Code	Vendor Name	Total Amount	# Invoices
90250	ID NETWORKS INC.	2,599.00	1
90327	I3-IMAGESOFT, LLC	680.66	1
90417	INTERIOR SYSTEMS CONTRACT GROUP, INC.	22,720.01	1
100013	J L MECHANICAL SERVICES INC	40,750.00	2
100050	JACK'S LAWN SERVICE	584.00	1
110690	KOHLER ARCHITECTURE, INC.	25,948.26	3
120011	LABELCITY, INC.	229.39	1
120250	LAMOUR PRINTING LLC	82.00	2
120445	LAROY DOOR & CONTRACTING	324.00	1
120600	LECKLER'S, INC.	116.72	1
120778	LHD ACADEMY OF SCIENCE	2,000.00	1
120783	LIFELOC TECHNOLOGIES, INC.	74.00	1
121003	LOWERY CORP	6,292.73	5
121021	LUCAS COUNTY CORONER'S OFFICE	1,600.00	4
130012	MCELHENEY LOCKSMITHS INC.	60.00	1
130130	IMPERIAL DADE	5,290.01	7
130307	MASSERANT'S FEED & GRAIN INC	1,444.69	3
130450	MCKESSON MEDICAL-SURGICAL GOVERNMENT SOLUTIONS	1,172.07	2
130899	MERCY MEMORIAL HOSPITAL CORPORATION	800.00	1
130957	METROLINE INC.	68.80	1
131046	MI COUNTY SOCIAL SERVICES CONSORTIUM FOR EDUCATION & TRAINING	725.00	1
131055	MI ASSN EQUALIZATION DIRECTORS	200.00	1
131062	MICH.ASSN.OF COUNTY TREASURERS	575.00	1
131064	MICH.ASSN.OF REGISTER OF DEEDS	130.00	1
131376	MICHIGAN SHERIFFS' ASSOCIATION	214.64	1
131393	MICHIGAN MUNICIPAL TREASURERSASSOC.	99.00	1
132050	MILLCRAFT PAPER COMPANY	7,114.71	4
132600	MONROE CO. OPPORTUNITY PROGRAM	5,417.48	1
132850	GANNETT MICHIGAN LOCALIQ	128.85	2
133120	MONROE LAUNDROMAT INC - SPLASH	41.25	1

PAYMENT SUMMARY

PAYMENT DATE: 02/04/2026

Vendor Code	Vendor Name	Total Amount	# Invoices
133265	MONROE PLUMBING & HEATING	14,371.20	1
140094	M50 TRUCK & AUTO PARTS MONROELLC	205.71	3
140390	NOEL LAWN SERVICE	14,650.00	11
140507	NORTH SKYE LLC	2,855.00	2
140901	OAKS VILLAGE	8,683.14	1
160251	PEERLESS SUPPLY CO.	1,327.76	4
160252	PEERPLACE NETWORKS LLC	24,560.00	2
160380	PERRY PROTECH, INC	273.22	1
160948	PITNEY BOWES INC	373.30	1
161712	CONFERENCE TECHNOLOGIES, INC.	1,637.16	2
170300	QUILL CORPORATION	199.88	3
180185	RECOVERY ADVOCACY WARRIORS	1,877.95	1
180400	REFEREES ASSOC. OF MICHIGAN	35.00	1
180840	RIVER RAISIN WATERSHED COUNCIL	500.00	1
181030	ROTO ROOTER SEWER CLEANING	1,590.00	2
181150	RUPP FUNERAL HOME	1,365.00	1
190001	SEMCOG	30,430.50	1
190405	ST. PIERRE ACE HARDWARE	133.87	3
191500	SHERWIN WILLIAMS	355.10	3
191600	SIEB PLUMBING & HEATING	758.55	2
191900	SIRCHIE FINGER PRINT LABORATORIES	93.39	1
192060	SMILES ON WHEELS	5,922.90	1
192304	SOUTHEASTERN DISPUTE RESOLUTION SERVICES	1,200.00	2
192346	SPICER GROUP	19,371.50	2
192421	STAPLES BUSINESS ADVANTAGE	1,403.00	7
192708	STATE OF MICHIGAN	85.00	1
192727	STATE OF MICHIGAN	300.00	1
192731	STATE OF MICHIGAN	10.00	1
192892	STEVENS DISPOSAL	40.00	1
192920	STONECO OF MICHIGAN	2,234.19	1

PAYMENT SUMMARY

PAYMENT DATE: 02/04/2026

Vendor Code	Vendor Name	Total Amount	# Invoices
192996	SUMMIT FIRE PROTECTION CO.	469.00	1
193070	SUPPLYDEN INC.	85.35	2
200042	TARGET INFORMATION MANAGEMENT,INC	182.50	1
200046	AXON ENTERPRISE INC	351.48	1
200155	TEK84 INC.	22,450.00	1
200409	TERRY CREQUE EXCAVATING LLC	104,637.20	2
200426	THE 53RD GROUP LLC	19,844.54	1
200475	TIGER QUILL IMAGES, LLC	3,232.00	2
210260	U.S. FOODSERVICE INC	350.08	1
220166	VESTA COMPANIES INC	32,250.07	1
220206	VICTORY SUPPLY, LLC	3,445.10	3
221200	VOSS LIGHTING	494.64	1
230110	WASHTENAW COMMUNITY COLLEGE	575.00	1
230891	WYANDOTTE ELECTRIC SUPPLY CO.	106.98	1
250015	YINGER PHARMACY SHOPPE	177.06	1
400170	CITY OF MONROE	3,775.00	1
400356	VILLAGE OF DUNDEE TREASURER	630,500.00	1
500175	MONROE CO CLERK/REG OF DEEDS	10.00	1
501333	MONROE COMM.MENTAL HEALTH AUTH	2,956.55	8
510855	TITLE CHECK, LLC	17,212.00	2
700499	AMY L BOISVENUE	94.50	1
700514	ELENA HAYNES	59.90	1
700690	NICOLE L. LINDSAY	246.80	1
720399	BRIAN J. FRANCISCO	27.40	1
720405	CORRIGAN CONSTRUCTION LLC	210,646.98	1
721023	ROSATI, SCHULTZ, JOPPICH & AMTSBUECHLER	125.00	1
721108	KEVIN'S CAR SERVICE	35.00	1
721274	TERRICKA LEWIS	625.00	2
721348	BRAD MESSENGER	500.00	1
721369	NAZEERAH MUHAMMAD	37.00	1

PAYMENT SUMMARY

PAYMENT DATE: 02/04/2026

Vendor Code	Vendor Name	Total Amount	# Invoices
721374	YOLANDA MORALES	200.00	3
721620	M HANIF PERACHA, MD, PC	145.00	1
722231	US SIGNAL COMPANY, LLC	1,417.06	1
722355	WM CONSULTING LLC	315.00	2
750021	JAMES BARTLETT	8,343.75	2
750041	BODMAN PLC	17,633.78	3
750252	MICHAEL A FARAONE PC	2,021.52	1
750270	SUZAN GABBARA	325.42	1
750283	FOSTER SWIFT COLLINS AND SMITHPC	3,186.00	1
750301	GODWIN LEGAL SERVICES, PLC	4,283.66	2
750460	MICHAEL KITCHEN	2,153.20	1
750461	KHALIL, SAIMA	465.30	1
750507	LENNARD,GRAHAM & GOLDSMITH	14,950.00	3
750725	SUZANNE CAROL SCHUELKE	1,576.58	1
750726	TRACIE ROBIN SCOTT	2,650.00	2
750755	LEE A SOMERVILLE	1,395.34	1
750781	LAUREL STUART-FINK	225.60	1
750812	ROBERT TOMAK	29.20	1
750819	H. MATTHEW VITITOE	600.00	1
750827	SUSAN K. WALSH	218.00	2
750868	LAUREL KELLY YOUNG	1,112.75	1
821551	ANTOINETTE CARDER	147.30	1
821817	THOMAS CLEMENTS	423.22	1
822512	VICTORIA DIERKS	27.55	1
826281	MIKE NELLIGAN	14.97	1
826883	JEFFREY PRZEWOZNIAK	165.88	1
827456	RYAN D SIMMONS	4.20	1
828680	CEILIA WODARSKI	481.63	1
903819	SCHUMAKER BROTHERS	30,000.00	1

PAYMENT SUMMARY
PAYMENT DATE: 02/04/2026

Vendor Code	Vendor Name	Total Amount	# Invoices
		1,693,243.17	281

MONROE COUNTY
FINANCE DEPARTMENT
125 East Second Street · Monroe, Michigan 48161-2197
Telephone: (734) 240-7250 · Fax (734) 240-7266

January 21, 2026

Mr. David Vensel, Chairman
Monroe County Board of Commissioners
125 East Second Street
Monroe, MI 48161

Re: 2025 Fiscal Year Audit Engagement Letter

Dear Chairman Vensel and Members of the Board:

As required by Governmental Auditing Standards, please find enclosed the audit engagement letter covering the audit for the fiscal year ended December 31, 2025. This letter outlines the understanding of the professional services to be performed as part of the independent audit, including the responsibilities for testing and reporting on compliance with laws and regulations and internal control over the County's financial reporting.

We have reviewed the engagement letter, compared the work plan against prior year's work, the audit requirements and accordingly, executed the same. The culmination of the work outlined in this letter will result in a presentation/report to the Board of Commissioners from our independent auditor along with the Finance staff's preparation and publication of the Annual Comprehensive Financial Report (ACFR) of the County of Monroe for the period ending December 31, 2025.

We recommend the Board accept the engagement letter and place the communication on file as part of the County's overall compliance with Governmental Auditing Standards for the 2025 fiscal year audit.

Finally, we have attached a brief one page outline of the more significant activities related to the audit and the accompanying ACFR. The intent of this specific document is to give you an overview of the timing related to the tasks and the requisite understanding of when preliminary and final results will be available as we report the prior year's financial performance. We trust you find it of value from a governing perspective.

Sincerely,

Susan E. Maier

Susan E. Maier
Director of Fiscal Services

County of Monroe
Audit Summary Outline

AUDIT TASK	TIMING	RESULT
Request accounts receivable listing from various departments & compile	**Due from departments 2/6/26**	Preliminary Fund Revenue totals (except tax) March 11th
<u>Create standard Year-End entries:</u>		
Y/E 001: Accrued wages & fringes, after the first pay of the year.	January	
Y/E 002: Sick Pay Bank/PLT/Personal at year end, second pay of the year. (paid 2/7/25)	February	
Y/E 003: Frozen Sick Bank adj, second pay of the year.	February	
<u>Trust account reconciliations:</u>		
Distribute balance information and request for year-end reconciliation documentation	February	
<u>After A/P cutoff:</u>	February	Preliminary Fund Expenditure totals Feb. 27
Accounts payable reconciliation		
<u>Other standard Year-End entries:</u>	February-March	
Adjustments for Accounts Receivable and SEFA grants		Preliminary Fund Revenue totals (except tax) and
Capital Assets		Preliminary Fund results + any deficit issues March 13
Depreciation for Enterprise & Internal Service funds, general capital assets		
Interest receivable-fund 516		
Review all prior year entries to determine if same is needed for current year		
IBNR adjustments		
<u>Trusts & Other:</u>		
OPEB calculation	Feb-March	
RET ARC calculation	Feb-March	
Prepaids	February	
Retiree Health adjustments	February	
Verify if any bonds/debt was entered into during the year (there may be year end adjustment to be	February	
done such as discount/premium and for drains agreeing "proceeds from sale of bonds, notes, etc.)		
<u>Receive information-Treasurer Office-property tax adjustments (also delinquent taxes)-Worksheet:</u>	March	
Taxes paid by payers through February 28.		
Final Tax settlement date from all units with Treasurer is March 31.		Preliminary Tax Revenue totals and
Property Tax Revenues Final Report sent to Finance Office approx. 2 wks. After final settlement	April 13-17	Preliminary 2025 Operating Results.
Provide schedules and information as requested by the auditors:		
Field work is generally completed in April.		Updated Preliminary Operating Results.
<u>Finalize, update financial and other CAFR segments:</u>	May/June	**Issue Comprehensive Annual Financial Report**
Notes to financials (from auditors)		
Management discussion & analysis		**<u>Prepare & Transmit Year-End Required Reports:</u>**
Transmittal letter		Single Audit (SEFA)
Statistical section		Qualifying Statements (County and Building Authority)
Divider pages		Continuing Disclosure Filing
Org chart		F-65
GFOA certificate		Pension and OPEB reporting
Front cover		Submit year end information to:
		Retiree Health Care & Retirement Actuary
		Maximus (Cost Allocation)

Rehmann
EMPOWER YOUR PURPOSE®

January 15, 2026

Ms. Susan Maier, Director of Fiscal Services
County of Monroe, Michigan
125 East Second Street
Monroe, Michigan 48161-2197

Enclosed is the engagement letter for the ***Monroe County, Michigan*** for the year ended December 31, 2025. *Government Auditing Standards* (as amended) require that we communicate, during the planning stage of an audit, certain information to the Board of Commissioners. This information includes the auditors' responsibilities in a financial statement audit, including our responsibilities for testing and reporting on compliance with laws and regulations and internal control over financial reporting. The engagement letter includes the items which must be communicated to the Board of Commissioners.

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

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

Sincerely,

Rehmann Robson LLC

Enclosures

Rehmann
EMPOWER YOUR PURPOSE®

January 15, 2026

Monroe County Board of Commissioners
County of Monroe, Michigan
125 East Second Street
Monroe, Michigan 48161-2197

We are pleased to confirm our understanding of the services we are to provide the ***Monroe County, Michigan*** (the "County") for the year ended December 31, 2025.

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 related notes to the financial statements, which collectively comprise the basic financial statements of the County as of and for the year ended December 31, 2025. 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
3. OPEB Schedules

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

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

The following other information accompanying the basic financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditor's report will disclaim an opinion:

1. Introductory section of the Annual Comprehensive Financial Report
2. Statistical section of the Annual Comprehensive Financial Report

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.

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, unless clearly inconsequential, including those related to components, 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) not withstanding our obligations per the Single Audit Amendments of 1996 and the Uniform Guidance. We can, as a separate engagement, perform extended procedures specifically designed to potentially detect defalcations. Management acknowledges that the County has not engaged us to do so and does not wish us to do so at this time.

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.

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 risks of material misstatement as part of our audit planning: management override of internal controls and revenue recognition. 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.

We may from time to time, and depending on the circumstances, use third-party service providers in serving the County's account. We may share confidential information about the County with these service providers, but remain committed to maintaining the confidentiality and security of the County's information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of the County's personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of the County's information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of the County's confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, management will be asked to provide consent prior to the sharing of the County's confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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.

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; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and to evaluate whether there is substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date. 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 Board of Commissioners, 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.

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.

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.

Fees

The not-to-exceed fee for the audit of the financial statements and the Single Audit will be $103,400. If the County has more than one major program tested in the single audit, a fee of $5,000-$8,000 will be charged for each additional major program.

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

April 30, 2026	$	40,000
May 31, 2026		40,000
June 30, 2026		23,400

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.

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 Board of Commissioners at the Regular or Special Board meeting. Any follow-up services that might be required will be part of a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

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.

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 UHY’s audit of the Monroe County Employees' Retirement System, and to Calkins Hehl Rafko's audit of the Monroe County Library System in our report on the County’s financial statements. Our report will be addressed to the Board of Commissioners 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 ***Monroe County, Michigan*** 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.

Rehmann Robson LLC

Daniel W. Merritt, CPA, MBA, CGFM
Principal
Executive responsible for supervising the
engagement and signing our report

ACKNOWLEDGED AND ACCEPTED:

This letter correctly sets forth the understanding of ***Monroe County, Michigan***.

____
Officer Signature

____
Printed Name

____
Title

____
Date

____
Governance Signature

____
Printed Name

____
Title

____
Date

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 will 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 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 <u>and</u> 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.

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.

Rehmann

EXAMPLE CHANGE ORDER

Client: ***Monroe County, Michigan*** (the "County")

Date:

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

Estimated Additional Fees: $___________________

We believe it is our responsibility to exceed the County's expectations. This Change Order is being prepared because performance by us of the above project and/or additional service efforts was not anticipated in our original Agreement dated ______________. 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

EideBailly
CPAs & BUSINESS ADVISORS

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*.

Eide Bailly LLP

Eide Bailly LLP

Monroe County
45177

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:

____

____

____

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.

Rehmann

EMPOWER YOUR PURPOSE®

January 15, 2026

Ms. Susan Maier, Director of Fiscal Services
County of Monroe, Michigan
125 East Second Street
Monroe, Michigan 48161-2197

Enclosed is the engagement letter for the ***Monroe County, Michigan*** for the year ended December 31, 2025. *Government Auditing Standards* (as amended) require that we communicate, during the planning stage of an audit, certain information to the Board of Commissioners. This information includes the auditors' responsibilities in a financial statement audit, including our responsibilities for testing and reporting on compliance with laws and regulations and internal control over financial reporting. The engagement letter includes the items which must be communicated to the Board of Commissioners.

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

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

Sincerely,

Rehmann Robson LLC

Enclosures

Rehmann
EMPOWER YOUR PURPOSE®

January 15, 2026

Monroe County Board of Commissioners
County of Monroe, Michigan
125 East Second Street
Monroe, Michigan 48161-2197

We are pleased to confirm our understanding of the services we are to provide the ***Monroe County, Michigan*** (the "County") for the year ended December 31, 2025.

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 related notes to the financial statements, which collectively comprise the basic financial statements of the County as of and for the year ended December 31, 2025. 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
3. OPEB Schedules

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

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

The following other information accompanying the basic financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditor's report will disclaim an opinion:

1. Introductory section of the Annual Comprehensive Financial Report
2. Statistical section of the Annual Comprehensive Financial Report

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.

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, unless clearly inconsequential, including those related to components, 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) not withstanding our obligations per the Single Audit Amendments of 1996 and the Uniform Guidance. We can, as a separate engagement, perform extended procedures specifically designed to potentially detect defalcations. Management acknowledges that the County has not engaged us to do so and does not wish us to do so at this time.

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.

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 risks of material misstatement as part of our audit planning: management override of internal controls and revenue recognition. 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.

We may from time to time, and depending on the circumstances, use third-party service providers in serving the County's account. We may share confidential information about the County with these service providers, but remain committed to maintaining the confidentiality and security of the County's information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of the County's personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of the County's information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of the County's confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, management will be asked to provide consent prior to the sharing of the County's confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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.

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; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and to evaluate whether there is substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date. 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 Board of Commissioners, 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.

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.

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.

Fees

The not-to-exceed fee for the audit of the financial statements and the Single Audit will be $103,400. If the County has more than one major program tested in the single audit, a fee of $5,000-$8,000 will be charged for each additional major program.

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

April 30, 2026	$	40,000
May 31, 2026		40,000
June 30, 2026		23,400

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.

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 Board of Commissioners at the Regular or Special Board meeting. Any follow-up services that might be required will be part of a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

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.

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 UHY's audit of the Monroe County Employees' Retirement System, and to Calkins Hehl Rafko's audit of the Monroe County Library System in our report on the County's financial statements. Our report will be addressed to the Board of Commissioners 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 ***Monroe County, Michigan*** 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.

Rehmann Robson LLC

Daniel W. Merritt, CPA, MBA, CGFM
Principal
Executive responsible for supervising the engagement and signing our report

ACKNOWLEDGED AND ACCEPTED:

This letter correctly sets forth the understanding of ***Monroe County, Michigan***.

____
Officer Signature

____
Printed Name

____
Title

____
Date

____
Governance Signature

____
Printed Name

____
Title

____
Date

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 will 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 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 <u>and</u> 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.

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.

Rehmann

EXAMPLE CHANGE ORDER

Client: ***Monroe County, Michigan*** (the "County")

Date:

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

Estimated Additional Fees: $___________________

We believe it is our responsibility to exceed the County's expectations. This Change Order is being prepared because performance by us of the above project and/or additional service efforts was not anticipated in our original Agreement dated ______________. 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

EideBailly
CPAs & BUSINESS ADVISORS

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*.

Eide Bailly LLP

Eide Bailly LLP

Monroe County
45177

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:

____

____

____

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.

Rehmann
EMPOWER YOUR PURPOSE®

January 15, 2026

Ms. Susan Maier, Director of Fiscal Services
County of Monroe, Michigan
125 East Second Street
Monroe, Michigan 48161-2197

We are sending this letter to confirm our understanding of the accounting assistance that Rehmann Robson ("Rehmann") is to provide ***Monroe County, Michigan*** (the "County") related to Governmental Accounting Standards Board (GASB) Statements No.84, *Fiduciary Activities* ("GASB 84"), No. 87, *Leases* ("GASB 87"), No. 96, *Subscription-Based Information Technology Arrangements* ("GASB 96"), and No. 101, *Compensated Absences* ("GASB 101") for the year ended December 31, 2025.

Statement of Work/Objectives

We understand the scope of the engagement to include performing the following:

GASB 84
- Rehmann will summarize the annual roll forward activity, general journal entries, in accordance with GASB 84.

GASB 87
- The County's management will identify and upload to Rehmann copies of the agreements (including original agreements, updates, amendments, etc.) that may be subject to GASB 87, if any have been identified related to the current fiscal year.
- Utilizing a template for Lease entries (or DebtBook if preferred), Rehmann will input the information from those agreements identified as Leases (SBITAs) under GASB 87.
- Rehmann will summarize the annual roll forward activity, general journal entries, and financial statement footnote support in accordance with GASB 87.

GASB 96
- The County's management will identify and upload to Rehmann copies of the agreements (including original agreements, updates, amendments, etc.) that may be subject to GASB 96, if any have been identified related to the current fiscal year.
- Utilizing DebtBook, Rehmann will input the information from those agreements identified as Subscription-Based Information Technology Arrangements (SBITAs) under GASB 96.
- Rehmann will generate reports from DebtBook that will summarize the annual roll forward activity, general journal entries, and financial statement footnote support in accordance with GASB 96.

GASB 101
- Research, provide advice, make recommendations, and assist management in identifying account balances, contracts, and transactions to be assessed under the standard.
- Assist with developing templates or providing templates/tools related to specific calculations under the accounting standard.
- Rehmann will summarize the annual roll forward activity, general journal entries, and financial statement footnote support in accordance with GASB 101.

It is understood that Rehmann wishes to preserve its independence to be eligible to conduct the County's annual audit. Accordingly, management agrees to assume all management responsibilities for any non-audit 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 non-attest services performed by Rehmann; and understand and accept responsibility for the results of such services.

Engagement Fees

The not-to-exceed fees for this engagement will be as noted below:

GASB 84	$	5,200
GASB 87		5,200
GASB 96		5,200
GASB 101		5,200

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

April 30, 2025	$	10,400
May 31, 2025		10,400

It is Rehmann's policy to avoid surprise billing. Please do not hesitate to contact us if you are unclear about certain tasks being included in the scope of work described above.

We appreciate the opportunity to be of service to the County and believe the arrangements outlined above and in the attached Rehmann Consulting & Outsourcing 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.

Rehmann Robson LLC

Daniel W. Merritt, CPA, MBA, CGFM
Principal

ACKNOWLEDGED AND ACCEPTED:

This letter correctly sets forth the understanding of ***Monroe County, Michigan.***

____
Officer Signature

____
Printed Name

____
Title

____
Date

For purposes of these terms, "we", "us" and "our" shall refer to Rehmann Robson LLC, and "County" and "you" shall refer to Monroe County.

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

BILLING POLICIES – In accordance with our policies, work may be suspended if the County's account becomes 45 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 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.

NO THIRD PARTY BENEFICIARY; ENTIRE AGREEMENT - This engagement has been entered into solely between the County and Rehmann, and no third-party beneficiaries are created hereby. The terms and conditions herein represent the entire understanding regarding the services covered by this engagement, supersede all other communications between the parties, whether oral or in writing, concerning such services and shall be binding on and inure to the benefit of the parties and their respective successors and assigns.

STAFFING, SPECIALISTS AND SUBCONTRACTORS – Notwithstanding any restrictions expressly included in the engagement letter, Rehmann reserves the right to utilize the resources necessary to most efficiently and effectively provide the services agreed to by the parties. This includes the discretion to decide the most appropriate level of staff for each task necessary, as well as the discretion to use a specialist and/or subcontractors. At no time will any Rehmann employee be considered an employee of the County or be considered to be filling a County position. Any reference to or attachment of County positions lists or job descriptions, illustrations of organizational structure, and/or illustration and description of hierarchy within this agreement are for the sole purpose of describing the type and scope of services to be provided under this agreement, and in no way represent a commitment or guarantee, expressed or implied, of the number, qualifications, or experience of staff to be provided or assigned in whole or in part to the provision of services.

TERMINATION OF SERVICES - We reserve the right to suspend or terminate services for reasonable cause, which includes without limitation, failure to pay our invoices on a timely basis or failure to provide adequate information necessary for successful performance of our services. Our engagement will be deemed to be completed upon the earlier of our written notification of termination or the termination of the agreement by the County or the natural expiration of this agreement. 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.

The County acknowledges our right to withdraw and terminate our relationship at any time, including, but not limited to, for example, instances where, in our sole judgment, we can no longer rely on the integrity of County management, or County management fails to reasonably support our efforts to perform the engagement in accordance with what we believe is necessary to comply with law, regulation, policy of the County, or other best practices of cities in the State of Michigan. Our right to terminate is subject to our right to payment for our charges incurred to the date of termination.

WORK SPACE – For those Rehmann personnel that need workspace onsite to most efficiently and effectively perform the tasks and services described in the engagement letter, the County shall provide reasonable onsite work space, meeting space, and access to conference rooms, including all furniture. 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.

TECHNOLOGY AND SUPPLIES - The County shall provide access to and be responsible for costs related to technology resources, software, licenses, equipment, supplies and consumables necessary to perform the tasks performed under this engagement to the extent that these items are necessary to adhere to the processes and controls established by the County. These items include but may not be limited to County owned and maintained, hardwired and/or wireless networks, internet access, VPN access software, email addresses, licenses/usernames/passwords for County owned software, local printers, local phones, printer paper, check stock, and other supplies and resources. County will maintain proper licenses and adequate Technology support for all items identified in this section. This does not include costs and expenses related to our technology.

EMAIL - The County acknowledges that (a) Rehmann, the County and others, if any, participating in this engagement may correspond or convey documentation via Internet email unless the County expressly requests otherwise, (b) no party has control over the performance, reliability, availability, or security of Internet email, 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 email.

STANDARDS, LAWS AND REGULATIONS – It is understood that the financial consulting and outsourcing services provided by us will, collectively, be considered our informal views or advice rendered on a good-faith basis and should not be considered an absolute guarantee as to the County's compliance with generally accepted accounting principles, federal or state laws, contracts, or as to matters that may be accepted or found by a court of law. Accordingly, our advice, recommendations, and decisions will represent our professional, unbiased views based on the data we are able to obtain within a reasonable timeframe, using our best efforts.

ERRORS, FRAUD AND ILLEGAL ACTS – The services to be rendered by us cannot be relied on to detect errors, fraud, or illegal acts that may exist. However, we will inform you of any material errors and of any evidence or information that comes to our attention that may indicate that fraud may have occurred. We will report to you any evidence or information that comes to our attention during the performance of our services regarding potential illegal acts (including regulatory violations) that may have occurred, unless they are clearly inconsequential.

OPINIONS ON FINANCIAL STATEMENTS, INTERNAL CONTROLS AND COMPLIANCE – The purpose of this engagement is not to perform an audit in any form or capacity, as such, we have no responsibility to express an opinion, or any other form of assurance on any aspects of the County's activities, including financial statements, internal controls, or compliance. We will not audit any financial statements, forecasts, financial data nor independently verify or express an opinion or any form of assurance on the financial data at the County and thus, our work product will be subject to the validity and completeness of the underlying data available at the County. We have no responsibility to identify and communicate significant deficiencies or material weaknesses in internal controls as part of our services.

FREEDOM OF INFORMATION ACT (FOIA) – The County retains all responsibility related to requests made for information under FOIA and will maintain an individual responsible for collecting, coordinating, and responding to all FOIA requests. Documents and work products produced and maintained in Rehmann owned locations and software or maintained on Rehmann owned equipment are and remain the property of Rehmann until transmitted to the County in electronic or physical form. Documents or work product transmitted to the County may or may not be subject to FOIA under the Accountant-Client privilege recognized by Michigan Law. To the extent we are requested or required to participate in the gathering of documents to be provided in response to a FOIA request, our efforts in complying with such requests will be deemed billable to the County as a separate engagement. We shall be entitled to reasonable compensation for our time and reasonable reimbursement for our expenses, including attorney fees, in complying with this request.

CLAIMS - Because there are inherent difficulties in recalling or preserving information as the period after an engagement increases, the County agrees that, notwithstanding any applicable statute of limitations, any claim based on this engagement must be filed within 12 months after performance of our services (i.e. after termination of the services that are covered by this engagement), unless the County has previously provided us with a written notice of a specific defect in our services that forms the basis of the claim.

THIRD PARTY PROCEEDINGS - As a result of our prior or future services to the County, we might be requested to provide information or documents to a third party in a legal, administrative, arbitration or similar proceeding in which we are not a party. If this occurs, our efforts in complying with such requests will be deemed billable to the County as a separate engagement. We shall be entitled to reasonable compensation for our time and reasonable reimbursement for our expenses (including attorney fees and legal costs) in complying with this request. For all requests, we will observe the confidentiality requirements of our profession and will notify County management promptly of the request. If anyone requests or subpoenas any information or materials related to this engagement which is in our custody or control, we will inform County management. Should the County request us to take any legal action to seek protection against disclosure of such information or materials, the County will either retain and pay for legal counsel to represent us, or will indemnify us for all costs and expenses, including attorney's fees and legal expenses.

LIABILITY, INDEMNIFICATION AND HOLD HARMLESS - The parties agree that our maximum liability for any negligent errors or omissions committed by us in the performance of this engagement will be limited to the amount of our fees paid by the County for the most recent 12 month period of this engagement.

The County shall indemnify and hold harmless Rehmann, its affiliates, partners and employees harmless from and against any damages, payments, losses, costs or expenses (including attorneys' fees and legal costs) paid or incurred by Rehmann, its affiliates, partners, and employees at any time and in any way i) relating to claims by any County employees or former employees; ii) attributable to misrepresentations by the County; or, iii) arising out of or relating to the services under this engagement, including without limitation, claims that would be typically covered by directors and officers liability insurance. There shall be no indemnification for liability resulting from gross negligence or willful misconduct The foregoing indemnity is intended to apply to the extent not contrary to applicable law. This paragraph shall survive the termination of this engagement for any reason.

Notwithstanding anything to the contrary, Rehmann's maximum aggregate liability under this agreement (regardless of form of action, whether in contact, tort, negligence or otherwise), shall be limited to the fees paid by the County to Rehmann for the portion of the 12 months during the term of this engagement in which the latest event, act, or omission occurs which gives rise to such liability. In no event shall Rehmann be liable for consequential, incidental, special or punitive loss, damage or expense (including, without limitation, lost profits, opportunity costs, etc.), even if we have been advised of their possible existence. This provision shall survive the termination of this engagement for any reason. We shall indemnify you for any damages or loses related to our gross negligence and willful misconduct.

OFFERS OF EMPLOYMENT – The County agrees not to solicit Rehmann staff with offers of employment. A placement fee will apply for each Rehmann employee, hired in any capacity during and for 12 months following the termination of this engagement. The fee will be equal to one year's total compensation for the employee hired.

PROMOTIONAL MATERIALS - The County consents to Rehmann's use of the 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.

FORCE MAJEURE - Neither party shall be liable to the other for damages caused by an interruption of this engagement where such interruption is due to war, rebellion, or insurrection, acts of God, fire, governmental statute, judicial or agency order or regulation prohibiting the performance of this Agreement, labor disputes, or for other causes beyond the reasonable control of either party.

TRANSITION OF SERVICES – Depending on the nature of services provided, Rehmann may need to participate process of facilitating the transition of services provided under this agreement to an employee of the County or another service provider. Rehmann agrees to actively participate to promote a smooth transition process assuming the County's account is not delinquent. The County is responsible for proper planning for all aspects of the transition process, including hiring of any employees or procurement of alternate service providers in a timeframe sufficient to allow for the transition process to be complete by the end of the contract period. If the transition period extends past the contract period, Rehmann will continue to participate in the transition process but at the then current standard hourly rates. Rehmann is not responsible for any cost incurred by the County for the employee or alternate service provider to whom tasks/responsibility is being transferred. If the employee or alternate service provider is for any reason unwilling or unable to participate in the transition process, in a manner sufficient to facilitate a smooth transition, Rehmann in its sole discretion, may withdraw from participation in the transition process, and the County will be responsible to work with the employee or alternate service provider to facilitate any transition.

MISCELLANEOUS - Neither party may assign its obligations under this engagement without the express written approval of the other. The terms of this engagement shall be construed under the laws of the State of Michigan. The waiver by either party of any provision of this engagement shall not operate or be construed as a waiver of any subsequent breach. If any provision herein is in conflict with any applicable statute or rule of law, or is otherwise rendered unenforceable, such offending provision shall be null and void only to the extent of such conflict or unenforceability, but shall be deemed separate from and shall not invalidate any other provision herein.

ARBITRATION – Any dispute or controversy arising out of or relating to this engagement/contract, shall be submitted to arbitration following the Commercial Arbitration rules then in effect of the American Arbitration Association. The parties shall mutually agree on the arbitrator. In the event they are unable to agree, there shall be three arbitrators, with each party choosing its own and the third arbitrator chosen by the two selected by the parties. The arbitrator(s) may grant injunctive or other relief. The decision of the arbitrator(s) will be final, conclusive and binding on the parties. Judgment may be entered based on the arbitrator's decision in any court having jurisdiction. Rehmann and the County will each pay one-half of the arbitrator's cost and expenses. The prevailing party shall be entitled to an award for all costs and expenses, including reasonable attorney's fees, incurred by it in enforcing this engagement/contract.

WAIVER OF JURY TRIAL – The County hereby waives its right to a trial by jury for any and all disputes arising under this engagement.

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:

____

____

____

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.

NON CLAIM RUN 01/23/26 AP CHECK REGISTER FOR MONROE COUNTY

POST DATES 12/29/2025 - 01/21/2026
POSTED
PAID

Invoice Number	Vendor Name	Reference Number	Invoice Date	Inv Amt	Paid By Check Number
Vendor Code: 0000010000 ACCT# 734 241-2727 924 6					
734241272701	AT & T	0000005301		194.96	594162
734241330001	AT & T	0000005302		97.48	594162
734241713601	AT & T	0000005303		89.84	594162
734241582001	AT & T	0000005304		192.84	594162
Total Vendor Code 0000010000:				575.12	
Vendor Code: 0000010026 ACCT# 287294892299					
287294892299X011926	AT&T MOBILITY	0000005295		872.49	594163
Total Vendor Code 0000010026:				872.49	
Vendor Code: 0000010043					
UTV122025	AT&T MOBILITY	0000005362		1,731.48	594164
Total Vendor Code 0000010043:				1,731.48	
Vendor Code: 0000012805 ACCT# 831-001-2043 387					
9698460113	AT & T	0000005305		341.91	594165
Total Vendor Code 0000012805:				341.91	
Vendor Code: 0000012850					
709736539	AUTOMATIC DATA PROCESSING	0000005306		144.15	594166
Total Vendor Code 0000012850:				144.15	
Vendor Code: 0000020010					
0259-004034155	REPUBLIC SERVICE OF TOLEDO	0000005260		12,423.90	594167
Total Vendor Code 0000020010:				12,423.90	
Vendor Code: 0000030566					
226913201010126	CHARTER COMMUNICATIONS	0000005320	01/01/2026	229.99	594168
Total Vendor Code 0000030566:				229.99	
Vendor Code: 0000031085 8529101890071567					
02/01-02/28	COMCAST CABLEVISION	0000005323		375.50	594169
Total Vendor Code 0000031085:				375.50	
Vendor Code: 0000031086					
261347854	COMCAST	0000005312		1,500.00	594170
Total Vendor Code 0000031086:				1,500.00	
Vendor Code: 0000031502 ACCT# 1000 0867 9969					
206170661389	CONSUMERS ENERGY	0000005296		29.42	594171
Total Vendor Code 0000031502:				29.42	
Vendor Code: 0000031545 1/10-1/16/2026					
RC14223	CONTINENTAL SERVICES	0000005324		18,824.69	594172
Total Vendor Code 0000031545:				18,824.69	
Vendor Code: 0000040250 GROUP 10715- CLAIMS FOR 1/11/26-1/17/26					
CNS0002066234	DELTA DENTAL PLAN OF MICHIGAN	0000005361		12,902.30	594173
Total Vendor Code 0000040250:				12,902.30	
Vendor Code: 0000040603 ACCT# 9100 119 6329 5					
JANUARY092026	DTE ENERGY	0000005297		459.89	594174
JANUARY152026	DTE ENERGY	0000005298		135.18	594174
Total Vendor Code 0000040603:				595.07	
Vendor Code: 0000042250 DECEMBER 2025					
60120100556	DUNDEE SENIOR CITIZEN CENTER	0000005279	01/20/2026	9,145.50	594175
Total Vendor Code 0000042250:				9,145.50	
Vendor Code: 0000060211					
1207-120525	FIFTH THIRD BANK	0000005284		500.00	594176
0366-120525	FIFTH THIRD BANK	0000005285		10.17	594176
0366 120525	FIFTH THIRD BANK	0000005286		175.00	594176
0366-121025	FIFTH THIRD BANK	0000005287		322.17	594176
0366 121025	FIFTH THIRD BANK	0000005288		118.90	594176
0366_121025	FIFTH THIRD BANK	0000005289		69.46	594176
0366-121225	FIFTH THIRD BANK	0000005290		265.00	594176
0366 121225	FIFTH THIRD BANK	0000005291		265.00	594176
0366-121725	FIFTH THIRD BANK	0000005292		107.82	594176
0366-123025	FIFTH THIRD BANK	0000005293		34.98	594176
Total Vendor Code 0000060211:				1,868.50	
Vendor Code: 0000100240					

AP CHECK REGISTER FOR MONROE COUNTY

POST DATES 12/29/2025 - 01/21/2026
POSTED
PAID

Invoice Number	Vendor Name	Reference Number	Invoice Date	Inv Amt	Paid By Check Number
Vendor Code: 0000100240					
01142026	JETS PIZZA	0000005310		82.00	594177
Total Vendor Code 0000100240:				82.00	
Vendor Code: 0000131004					
011326_LAMNI0829	MG DRIVING ACADEMY	0000005294		80.00	594178
Total Vendor Code 0000131004:				80.00	
Vendor Code: 0000131392					
MMRMA-D25121029	MICH MUNICIPAL RISK MGT AUTHORITY ECP	0000005307		53,803.93	594179
Total Vendor Code 0000131392:				53,803.93	
Vendor Code: 0000131804					
758155586	SYSCO DETROIT LLC	0000005308		52.52	594180
758197907	SYSCO DETROIT LLC	0000005309		61.65	594180
758240891	SYSCO DETROIT LLC	0000005313		1,910.32	594180
758240892	SYSCO DETROIT LLC	0000005314		200.24	594180
758240893	SYSCO DETROIT LLC	0000005315		1,219.86	594180
758242448	SYSCO DETROIT LLC	0000005316		117.90	594180
758246096	SYSCO DETROIT LLC	0000005317		18.18	594180
Total Vendor Code 0000131804:				3,580.67	
Vendor Code: 0000131835 DECEMBER 2025					
60115012747	MILAN SENIORS FOR HEALTHY LIVING	0000005280	01/15/2026	880.00	594181
60115114445	MILAN SENIORS FOR HEALTHY LIVING	0000005281	01/15/2026	1,152.00	594181
Total Vendor Code 0000131835:				2,032.00	
Vendor Code: 0000133265 PAY APP #2 -MONROE WWTP					
PAY APP #2	MONROE PLUMBING & HEATING	0000005256		67,002.57	594182
PAY APP #3	MONROE PLUMBING & HEATING	0000005257		50,227.86	594182
Total Vendor Code 0000133265:				117,230.43	
Vendor Code: 0000180818					
109779232	RICOH USA, INC.	0000005319	01/20/2026	146.49	594183
Total Vendor Code 0000180818:				146.49	
Vendor Code: 0000192299 ACCT# 400918					
011526	SOUTH COUNTY WATER SYSTEM	0000005299		17.16	594184
Total Vendor Code 0000192299:				17.16	
Vendor Code: 0000200415					
350712719761	THE HARTFORD	0000005311		722.10	594185
Total Vendor Code 0000200415:				722.10	
Vendor Code: 0000220156					
6132471030	VERIZON WIRELESS	0000005359		694.48	594186
Total Vendor Code 0000220156:				694.48	
Vendor Code: 0000230887					
271112	WYANDOTTE ALARM	0000005321	02/01/2026	71.00	594187
Total Vendor Code 0000230887:				71.00	
Vendor Code: 0000300219 RESTITUTION BY SARAH WHITE 25-248292-FH					
25-248292-FH	STEFANIE BECK	0000005363		30.00	594188
Total Vendor Code 0000300219:				30.00	
Vendor Code: 0000300549 RESTITUTION BY DEMETRIUS BATES					
22-246762-FH	MICHAEL EHMANN	0000005364		400.00	594189
Total Vendor Code 0000300549:				400.00	
Vendor Code: 0000300884 RESTITUTION BY RON FLOWERS					
23-247515-FH	HOUSE ARREST SERVICES INC	0000005365		225.00	594190
Total Vendor Code 0000300884:				225.00	
Vendor Code: 0000301002 RESTITUTION BY TREY PARSONS					
18-244321-FH	TONEY JONES	0000005366		786.00	594191
Total Vendor Code 0000301002:				786.00	
Vendor Code: 0000301272 RESTITUTION BY KENNETH SLOSS					
22-247226-FH	MONROE CITY POLICE	0000005375		52.60	594192
Total Vendor Code 0000301272:				52.60	
Vendor Code: 0000301327 RESTITUTION BY LAUREN JENKINS					
24-247987-FH	KRISTIN MCMANN	0000005367		108.33	594193

Invoice Number	Vendor Name	Reference Number	Invoice Date	Inv Amt	Paid By Check Number
Vendor Code: 0000301327 RESTITUTION BY LAUREN JENKINS					
Total Vendor Code 0000301327:				108.33	
Vendor Code: 0000301444 RESTITUTION BY JENNIFER MALONE					
24-247983-FH	NEW ERA DENTAL	0000005368		100.00	594194
Total Vendor Code 0000301444:				100.00	
Vendor Code: 0000301963 CL#22-H5966S4 RESTITUTION BY NICHOLAS MILETICH					
21-246477-FH	STATE FARM FIRE CLAIMS	0000005369		50.00	594195
23-247715-FH	STATE FARM FIRE CLAIMS	0000005370		50.00	594195
Total Vendor Code 0000301963:				100.00	
Vendor Code: 0000301966 RESTITUTION BY AMANDA MASON					
24-248118-FH	SAVE MONROE STRAYS	0000005371		134.80	594196
Total Vendor Code 0000301966:				134.80	
Vendor Code: 0000302110 RESTITUTION BY MANKIRAT SINGH					
25-248371-FH	TERRASI, EMILY	0000005372		200.00	594197
Total Vendor Code 0000302110:				200.00	
Vendor Code: 0000302123 RESTITUTION BY MARRELL PULLEY					
20-245695-FH	TERRY TRIPP	0000005373		80.00	594198
Total Vendor Code 0000302123:				80.00	
Vendor Code: 0000302192 RESTITUTION BY KIMBERLY HAACK					
19-245157-FH	JOYCE & RANDALL TURNER	0000005374		400.00	594199
Total Vendor Code 0000302192:				400.00	
Vendor Code: 0000400231 DEC 2025 DUE TO/FROM UNITS					
DEC 2025	FRENCHTOWN TOWNSHIP TREASURER	0000005283		43.15	594200
Total Vendor Code 0000400231:				43.15	
Vendor Code: 0000510514 DEC 2025 DUE TO/FROM UNITS					
DEC 2025	WHITEFORD AGRICULTURAL SCHOOLDISTRICT	0000005282		1,911.33	594201
Total Vendor Code 0000510514:				1,911.33	
Vendor Code: 0000602054 CPL FEES FOR DEC 2025					
551-668885	STATE OF MICHIGAN	0000005258		11,519.00	594202
Total Vendor Code 0000602054:				11,519.00	
Vendor Code: 0000720398					
25-1901	DESBROUGH EXCAVATING AND TRUCKING, LLC	0000005300		30,000.00	594203
Total Vendor Code 0000720398:				30,000.00	
Vendor Code: 0000902501 INV#459726 PROJECT #2501128.00					
459726	FISHBECK, THOMPSON, CARR AND HUBER, INC.	0000005254		13,048.75	594204
Total Vendor Code 0000902501:				13,048.75	
Vendor Code: 0000902513					
6612-003	F.H. PASCHEN,S.N. NIELSEN & ASSOCIATES	0000005255		30,823.69	594205
Total Vendor Code 0000902513:				30,823.69	
Vendor Code: CLERK/REG RESTITUTION BY MATTHEW MILLER					
20-245777-FH	MONROE LIQUOR PLAZA	0000005376		12.00	594206
Total Vendor Code CLERK/REG:				12.00	
Vendor Code: SHERADMIN JUDGEMENT COLLECTED BY CIVIL					
25-B-1177-SC	BETHANY EBY	0000005322		1,135.33	594207
Total Vendor Code SHERADMIN:				1,135.33	
Vendor Code: TREASURER ASSESSOR GRANTED 100% PRE FOR THE 2023 & 2024 TAX YEARS. PROP# 05-180-099-00					
2023 & 2024 PRE	JOANN JACOBS	0000005360		951.57	594208
Total Vendor Code TREASURER:				951.57	
Report Total:				332,081.83	

NON CLAIM RUN 01/30/26 AP CHECK REGISTER FOR MONROE COUNTY

POST DATES 12/29/2025 - 01/28/2026

POSTED

PAID

Invoice Number	Vendor Name	Reference Number	Invoice Date	Inv Amt	Paid By Check Number
Vendor Code: 0000010026					
287313993881X0119202	AT&T MOBILITY	0000005615		292.83	594209
287272200464X0114202	AT&T MOBILITY	0000005665		873.25	594209
X01142026	AT&T MOBILITY	0000005669		183.49	594209
287272200464X 011420	AT&T MOBILITY	0000005683		331.24	594209
287340094826X 011420	AT&T MOBILITY	0000005684		341.66	594209
287340094826X0114202	AT&T MOBILITY	0000005689		49.02	594209
287318867156X011926	AT&T MOBILITY	0000005721		194.19	594209
Total Vendor Code 0000010026:				2,265.68	
Vendor Code: 0000010043					
WPK122025	AT&T MOBILITY	0000005666		184.94	594210
Total Vendor Code 0000010043:				184.94	
Vendor Code: 0000012750 ASH DECEMBER 2025					
60122093501	ASH SENIOR CITIZEN CENTER	0000005656		1,915.53	594211
Total Vendor Code 0000012750:				1,915.53	
Vendor Code: 0000030539					
490000835187	BRIGHTSPEED	0000005671		82.09	594212
Total Vendor Code 0000030539:				82.09	
Vendor Code: 0000031085 ACCT 8529 10 192 0030914					
011626	COMCAST CABLEVISION	0000005717		229.95	594213
Total Vendor Code 0000031085:				229.95	
Vendor Code: 0000031502 ACCT# 1000 4637 1967					
202878199395	CONSUMERS ENERGY	0000005436	01/14/2026	51.31	594214
Total Vendor Code 0000031502:				51.31	
Vendor Code: 0000031545 1/17-1/23/2026					
RC14228	CONTINENTAL SERVICES	0000005484		18,425.32	594215
Total Vendor Code 0000031545:				18,425.32	
Vendor Code: 0000040250					
CNS0002068377	DELTA DENTAL PLAN OF MICHIGAN	0000005682		11,181.60	594216
Total Vendor Code 0000040250:				11,181.60	
Vendor Code: 0000040603 ACCT# 9100 161 5443 7					
DEC182025	DTE ENERGY	0000005667		287.42	594217
DEC192025	DTE ENERGY	0000005668		19.38	594217
JANUARY2320226	DTE ENERGY	0000005672		256.58	594217
Total Vendor Code 0000040603:				563.38	
Vendor Code: 0000060180					
9-140-17136	FED EX	0000005612		93.64	594218
Total Vendor Code 0000060180:				93.64	
Vendor Code: 0000120125 LAKE ERIE TRANSIT DECEMBER 2025					
60128093709	LAKE ERIE TRANSIT COMMISSION	0000005662	01/28/2026	21,168.40	594219
Total Vendor Code 0000120125:				21,168.40	
Vendor Code: 0000120175 DECEMBER 2025					
9220	LAKESIDE TELECOM	0000005718		400.00	594220
Total Vendor Code 0000120175:				400.00	
Vendor Code: 0000120967 LIFE HOME DELIVERED DECEMBER 2025					
60127092625	LIVING INDEPENDENCE FOR EVERYONE	0000005663	01/27/2026	42,757.14	594221
60123032618	LIVING INDEPENDENCE FOR EVERYONE	0000005664	01/23/2026	3,426.78	594221
Total Vendor Code 0000120967:				46,183.92	
Vendor Code: 0000131350					
5783880685	MICHIGAN GAS UTILITIES	0000005673		6,568.43	594222
Total Vendor Code 0000131350:				6,568.43	
Vendor Code: 0000131804					
758251678	SYSCO DETROIT LLC	0000005674		46.14	594223
758254526	SYSCO DETROIT LLC	0000005675		586.99	594223
Total Vendor Code 0000131804:				633.13	
Vendor Code: 0000132420					
013026 554	MONROE COUNTY DENTAL INSURANCE	0000005685		27.37	594224
013026 565	MONROE COUNTY DENTAL INSURANCE	0000005686		818.81	594224
Total Vendor Code 0000132420:				846.18	

Invoice Number	Vendor Name	Reference Number	Invoice Date	Inv Amt	Paid By Check Number
Vendor Code: 0000132435 MEMBERSHIP PAYROLL 01/30/26					
013026 YMC	MONROE FAMILY YMCA	0000005687		1,223.76	594225
Total Vendor Code 0000132435:				1,223.76	
Vendor Code: 0000132450 736 REIMBURSE 677 - 12/25 VARIPRO PMT FOR RHC					
1225 VARIPRO	MONROE CO.HEALTH INSURANCE	0000005549		107,913.08	594226
013026 554M	MONROE CO.HEALTH INSURANCE	0000005688		615.16	594226
013026 565M	MONROE CO.HEALTH INSURANCE	0000005690		14,027.97	594226
013026 554V	MONROE CO.HEALTH INSURANCE	0000005691		6.86	594226
013026 565V	MONROE CO.HEALTH INSURANCE	0000005692		158.05	594226
Total Vendor Code 0000132450:				122,721.12	
Vendor Code: 0000132600 MCOP-HOME CARE DECEMBER 2025					
60127034239	MONROE CO. OPPORTUNITY PROGRAM	0000005657	01/27/2026	10,304.52	594227
60127031138	MONROE CO. OPPORTUNITY PROGRAM	0000005658	01/27/2026	12,643.36	594227
60127020531	MONROE CO. OPPORTUNITY PROGRAM	0000005659	01/27/2026	1,227.60	594227
60127014129	MONROE CO. OPPORTUNITY PROGRAM	0000005660	01/27/2026	3,307.50	594227
60127103026	MONROE CO. OPPORTUNITY PROGRAM	0000005661	01/27/2026	4,239.00	594227
Total Vendor Code 0000132600:				31,721.98	
Vendor Code: 0000133650 4277					
1/22/26	CITY OF MONROE	0000005481		969.93	594228
01/22/2026	CITY OF MONROE	0000005482		14,736.35	594228
1/22/2026	CITY OF MONROE	0000005483		8,749.06	594228
01232026-3160	CITY OF MONROE	0000005676		198.36	594228
01232026-6391	CITY OF MONROE	0000005677		10.67	594228
Total Vendor Code 0000133650:				24,664.37	
Vendor Code: 0000140506					
JANUARY2026	THE NORTH RIVER INSURANCE COMPANY	0000005678		55,190.83	594229
Total Vendor Code 0000140506:				55,190.83	
Vendor Code: 0000161170					
9066127	PRAIRIE FARMS DAIRY, INC	0000005679		149.36	594230
Total Vendor Code 0000161170:				149.36	
Vendor Code: 0000201510					
011626	TRAINCO INC	0000005719		140.00	594231
Total Vendor Code 0000201510:				140.00	
Vendor Code: 0000300208 RESTITUTION BY JAY KOTHARI					
25-248323-FH	LISA BABCOCK	0000005620		40.00	594232
Total Vendor Code 0000300208:				40.00	
Vendor Code: 0000300219 RESTITUTION BY SARAH WHITE					
25-248292-FH	STEFANIE BECK	0000005621		35.00	594233
Total Vendor Code 0000300219:				35.00	
Vendor Code: 0000300356 RESTITUTION BY JEREMY ROSE					
25-248382-FH	CITY OF MONROE	0000005623		56.29	594234
Total Vendor Code 0000300356:				56.29	
Vendor Code: 0000300462 RESTITUTION BY ROBERT GERACZ					
17-243774-FH	DAVE BURTON	0000005624		162.50	594235
Total Vendor Code 0000300462:				162.50	
Vendor Code: 0000300469 RESTITUTION BY ROBERT GERACZ					
17-243774-FH	CJ & PATRICIA DIXON	0000005625		162.50	594236
Total Vendor Code 0000300469:				162.50	
Vendor Code: 0000300539 RESTITUTION BY TIMMIE HATFIELD					
24-247927-FH	COURTNEE BRAY	0000005626		30.00	594237
Total Vendor Code 0000300539:				30.00	
Vendor Code: 0000300877 RESTITUTION BY MARISSA NIEZGODA					
22-247236-FH	TIM HENES	0000005627		25.00	594238
Total Vendor Code 0000300877:				25.00	
Vendor Code: 0000300884 RESTITUTION BY RON FLOWERS					
23-247515-FH	HOUSE ARREST SERVICES INC	0000005628		150.00	594239
Total Vendor Code 0000300884:				150.00	
Vendor Code: 0000301133 CL#054704926-001 RESTITUTION BY MARCUS CAREY					
23-247718-FH	LIBERTY MUTUAL INSURANCE	0000005629		60.00	594240

Invoice Number	Vendor Name	Reference Number	Invoice Date	Inv Amt	Paid By Check Number
Vendor Code: 0000301133 CL#054704926-001 RESTITUTION BY MARCUS CAREY					
Total Vendor Code 0000301133:				60.00	
Vendor Code: 0000301272 RESTITUTION BY KEYA COLLINS					
24-248123-FH	MONROE CITY POLICE	0000005630		75.00	594241
25-248476-FH	MONROE CITY POLICE	0000005631		35.00	594241
Total Vendor Code 0000301272:				110.00	
Vendor Code: 0000301290 RESTITUTION BY CHARLES WREEDE					
21-246105-FH	MONROE CO SHERIFF	0000005632		40.00	594242
Total Vendor Code 0000301290:				40.00	
Vendor Code: 0000301296 RESTITUTION BY ROBERT GERACZ					
17-243774-FH	TERRY & ELAINE MILLER	0000005622		162.50	594243
Total Vendor Code 0000301296:				162.50	
Vendor Code: 0000301327 RESTITUTION BY KRISTIN MCMANN					
24-247987-FH	KRISTIN MCMANN	0000005633		108.33	594244
Total Vendor Code 0000301327:				108.33	
Vendor Code: 0000301437 RESTITUTION BY TRICIA GEAL					
24-248059-FH	ROBERT & HEIDI NOLAN	0000005634		138.00	594245
Total Vendor Code 0000301437:				138.00	
Vendor Code: 0000301515 RESTITUTION BY KAYCIE GORETSKI					
23-247384-FH	WILLIAM OWENS	0000005635		40.00	594246
Total Vendor Code 0000301515:				40.00	
Vendor Code: 0000301641 RESTITUTION BY ROBERT GERACZ					
17-243774-FH	LANIS PILON	0000005636		162.50	594247
Total Vendor Code 0000301641:				162.50	
Vendor Code: 0000301958 RESTITUTION BY ANDREW HIBBARD					
23-247673-FH	DOUGLAS SPAULDING	0000005637		40.00	594248
Total Vendor Code 0000301958:				40.00	
Vendor Code: 0000301963 CL#22-50Z5-332 RESTITUTION BY JOSEPH ZARKA					
23-247715-FH	STATE FARM FIRE CLAIMS	0000005638		60.00	594249
Total Vendor Code 0000301963:				60.00	
Vendor Code: 0000302110 RESTITUTION BY MANKIRAT SINGH					
25-248371-FH	TERRASI, EMILY	0000005639		100.00	594250
Total Vendor Code 0000302110:				100.00	
Vendor Code: 0000302248 RESTITUTION BY SHARON BROADWAY					
12-40016-FH	NCUA-AMAC	0000005640		50.00	594251
Total Vendor Code 0000302248:				50.00	
Vendor Code: 0000302327 RESTITUTION BY TIFFANY TAYLOR					
23-247336-FH	WALMART	0000005641		15.00	594252
Total Vendor Code 0000302327:				15.00	
Vendor Code: 0000302379 RESTITUTION BY JENNIFER AUCH					
22-246945-FH	WILLOW GREEN MOBILE HOME	0000005642		275.00	594253
Total Vendor Code 0000302379:				275.00	
Vendor Code: 0000302394 RESTITUTION BY JEREMY ROSE					
25-248382-FH	WOHLGEMUTH, CHELSEY	0000005643		65.06	594254
Total Vendor Code 0000302394:				65.06	
Vendor Code: 0000500002					
013026 DPR	MONROE COUNTY	0000005693		1,379.43	594255
013026 MPR	MONROE COUNTY	0000005694		44,647.46	594255
013026 VPR	MONROE COUNTY	0000005695		166.96	594255
Total Vendor Code 0000500002:				46,193.85	
Vendor Code: 0000500003					
RETLIFE0126	MONROE COUNTY	0000005680		323.35	594256
013026 554	MONROE COUNTY	0000005696		3.07	594256
013026 565	MONROE COUNTY	0000005697		76.75	594256
Total Vendor Code 0000500003:				403.17	
Vendor Code: 0000500660 CASH BOND APPLY TO #18-5677-DS					
25-248436-FH	MONROE CO.FRIEND OF THE COURT	0000005450		3,551.49	594257
24-248069-FH	MONROE CO.FRIEND OF THE COURT	0000005554		1,500.00	594257

Invoice Number	Vendor Name	Reference Number	Invoice Date	Inv Amt	Paid By Check Number
Vendor Code: 0000500660 CASH BOND APPLY TO #06-22235-DS					
Total Vendor Code 0000500660:				5,051.49	
Vendor Code: 0000501100					
013026 554	MONROE COUNTY GENERAL LIABILITY INS	0000005698		40.41	594258
Total Vendor Code 0000501100:				40.41	
Vendor Code: 0000510725					
013026 554	MONROE COUNTY	0000005699		1,085.98	594259
Total Vendor Code 0000510725:				1,085.98	
Vendor Code: 0000550200 PURCH MIL SERV					
013026 PST	MONROE CO. EMP. RETIRE. SYS.	0000005700		298.88	594260
013026 RET	MONROE CO. EMP. RETIRE. SYS.	0000005701		19,297.55	594260
013026 RTC	MONROE CO. EMP. RETIRE. SYS.	0000005702		2,739.75	594260
013026 RTD	MONROE CO. EMP. RETIRE. SYS.	0000005703		1,162.85	594260
013026 RTS	MONROE CO. EMP. RETIRE. SYS.	0000005704		22,477.64	594260
Total Vendor Code 0000550200:				45,976.67	
Vendor Code: 0000550215					
013026 UW	UNITED WAY OF MONROE COUNTY	0000005705		53.00	594261
Total Vendor Code 0000550215:				53.00	
Vendor Code: 0000550280					
013026 GWE	GREAT-WEST LIFE & ANNUITY	0000005706		5,360.69	594262
Total Vendor Code 0000550280:				5,360.69	
Vendor Code: 0000550285					
013026 EQU	AXA EQUITABLE	0000005707		907.30	594263
Total Vendor Code 0000550285:				907.30	
Vendor Code: 0000550310					
013026 554	MONROE CO.UNEMPLOYMENT CONTRIB	0000005708		2.38	594264
013026 565	MONROE CO.UNEMPLOYMENT CONTRIB	0000005709		85.20	594264
Total Vendor Code 0000550310:				87.58	
Vendor Code: 0000550315					
013026 554	MONROE COUNTY WORKERS COMP.	0000005710		3.33	594265
Total Vendor Code 0000550315:				3.33	
Vendor Code: 0000550320					
013026 554	MONROE CO.LONG TERM DISABILITY	0000005711		16.67	594266
013026 565	MONROE CO.LONG TERM DISABILITY	0000005712		507.27	594266
Total Vendor Code 0000550320:				523.94	
Vendor Code: 0000550325					
013026 CRH	MONROE CO.RETIREE HEALTH CARE	0000005713		618.78	594267
013026 DRH	MONROE CO.RETIREE HEALTH CARE	0000005714		315.25	594267
013026 RHC	MONROE CO.RETIREE HEALTH CARE	0000005715		3,861.83	594267
013026 SRH	MONROE CO.RETIREE HEALTH CARE	0000005716		2,966.30	594267
Total Vendor Code 0000550325:				7,762.16	
Vendor Code: 0000720229 RENT FOR 1268 E FIRST ST					
011626	DONALD EDWARD BRAY	0000005720		900.00	594268
Total Vendor Code 0000720229:				900.00	
Vendor Code: 0000721904					
1/11-1/24/26	CARL J. SCHMIDT	0000005610		3,044.15	594269
Total Vendor Code 0000721904:				3,044.15	
Vendor Code: 0000731296 RESTITUTION 21-27155 K. SMITH					
6176RST	MONROE DODGE CHRYSLER	0000005442		200.00	594270
Total Vendor Code 0000731296:				200.00	
Vendor Code: 0000731965 RESTITUTION 03-17280 BOLICK					
6175RST	STATE FARM INSURANCE COMPANY	0000005443		50.00	594271
Total Vendor Code 0000731965:				50.00	
Report Total:				466,336.32	

Monroe County Community Planning & Engagement Department
965 South Raisinville Road, Monroe, Michigan 48161
Telephone: 734-240-7375 • Fax: 734-240-7385 •
www.co.monroe.mi.us/planning

Jaunary 28, 2026

Mr. David Vensel, Chairman
Monroe County Board of Commissioners
125 E. Second Street
Monroe, MI 48161

RE: Dundee Township Master Plan Review

Dear Chairman Vensel and Members of the Board:

Please find the attached review/recommendation from our County Planner of the proposed Dundee Township Master Plan. This is a requirement of the Michigan Planning Enabling Act (Act 33 of 2008). The Act requires municipalities located within a county to submit a proposed master plan update to the board of commissioners for review and comment. We ask that the Board approve the recommendation if it is in agreement.

A complete copy of the proposed Master Plan can be found at: https://dundeetownship.info/wp-content/uploads/2025/12/master-plan-2025.pdf

Sincerely,

Jason Berry
Community Planning & Engagement Director

2026
PLAN REVIEW
Monroe County, Michigan

MEMORANDUM	**PROJECT:**
DATE: February 3, 2026	Dundee Township Master Plan
TO: Monroe County Board of Commissioners	
FROM: Monroe County Community Planning and Engagement Staff	
SUBJECT: Case #200.3-1-26-1	

SUBJECT

Dundee Township has released a draft of the Dundee Township Master Plan for review and comment.

DESCRIPTION

The Dundee Township Master Plan includes an introduction detailing the public participation process involved in creating the Plan, followed by a goals, objectives, and strategies section, the Future Land Use Plan section, and finally separate sub-plans that involve agricultural protection, natural resources, transportation, and community facilities. The Plan concludes with an implementation section and tables of community profile data.

ANALYSIS

The Dundee Township Master Plan is a challenging master plan to create due to the desire to balance the traditional agricultural character of the Township with the residential and commercial development that is occurring due to the growth of the Village of Dundee. Staff feels that it is important to consider the desire of residents to maintain the Township's rural agricultural character, and that preserving agricultural land should be the primary focus of the Plan, while not completely neglecting the need to plan for future residential growth due to a growing population in the Dundee area.

The Community Profile section of the Plan, which is usually near the front of a Master Plan, is placed in the back of the Plan, almost as an appendix. Staff questions why there are no population projections included within this section of the Master Plan. The population projections listed on the SEMCOG website project a growth of only 68 persons from 2025 to 2050, while also noting that the population of the Township increased by only 20 persons from the 2010 Census to the 2020 Census.

Staff realizes that these data are not completely accurate due to the fact that much of the growth in the Village of Dundee has occurred on land that was annexed from Dundee Township, and land that was formerly located within the Township has therefore greatly increased in population from 2010 to the present. The population in the Village of Dundee was just 3,957 persons in 2010, and is now an estimated 5,584 persons in 2023 according to the latest U.S. Census American Community Survey.

Nevertheless, it would be helpful if some form of population projections were included in the Master Plan, so that the Township could anticipate how much its population may grow if the Village chooses not to annex land from the Township in the future. Anticipating for residential development that does not occur may lead to residential sprawl, as, if too much land is designated residentially on the Future Land Use Map, development may be constructed in residentially designated areas in the Township that are far away from already existing development in the Village of Dundee. In addition, if residential development is built too far away from existing development, it could lead to the construction of unnecessary infrastructure to service these developments.

On the other hand, anticipating for too little growth in the Township would mean that the Township would be unprepared for residential development pressures should they occur. Therefore, Staff feels that it is necessary to provide some form of population projections in the Master Plan so that Township officials will have an idea of how much growth it is proper to anticipate in the Township.

The Goals, Objectives & Strategies section of the Master Plan details five main goals:

- Maintaining the predominantly agricultural and low-density residential character of the community
- Protecting the Township's scenic quality and sense of place
- Providing community facilities and services that are relative to the intensity of development desired in the community
- Fostering a safe and efficient transportation network that is appropriate for a rural, agricultural community
- Maintaining constant communication with regional agencies and surrounding communities

Staff agrees that these goals are appropriate for a rural community such as Dundee Township. However, we feel that there is a challenge in maintaining these goals due to developmental pressures from the growing Village of Dundee. These challenges should be addressed by ensuring that there are reliable population projections included in the Master Plan, and by properly addressing the size and the location of potential growth on the Township's Future Land Use Map.

As for the Township's Future Land Use Map, Staff questions the size of the High-Density Residential and Medium-Density Residential designations on the Map. Particularly, the Medium-Density Residential designation on the Map is quite large, covering a large portion of southeast Dundee Township.

While further growth of the Village of Dundee seems likely in the near future, the size of the designated areas for residential growth may be excessively large compared to the population growth that has been projected for the community. As explained previously, without population projections to justify a large expansion of residential uses in the southeast portion of the Township, there is a danger of sprawl residential development, which would necessitate the construction of costly infrastructure, and would result in the loss of farmland and rural character in the Township.

Once again, Staff encourages the Township to include population projections within the Master Plan that justify the potential residential growth that is designated on the Future Land Use Map. This is especially important considering that the stated preference of many Township residents is to preserve the agricultural and rural nature of the Township. If the population growth projections do not justify the construction of large residential developments, then Staff suggests reducing the size of the High-Density and Medium Density residential designations on the Future Land Use Map. The Medium-Density residential designation in particular is quite large, extending over a large portion of the southeast portion of the Township.

As for the placement of these residential designations, Staff does agree that the southeast portion of the Township adjacent to the Village of Dundee is the best location for residential growth should it occur, as the farmland in this area of the Township is less suited for many agricultural uses compared to land in other portions of the Township. Nevertheless, we believe that farmland even in the southeast portion of Dundee Township should be protected from development until an increasing population makes it necessary to develop residentially in this area.

Staff has no issue with other designations on the Future Land Use Map. Low Density Residential uses are appropriate for the area of the Township just west of the Village, while Commercial uses are well-suited for the area between Ann Arbor Road and US-23. The remainder of the Township is designated mostly as Agricultural, including the northeast and western portions of the Township. As these areas possess prime agricultural soils, Staff is in support of these areas remaining agricultural in order to preserve valuable farmland in Monroe County.

Staff commends the Master Plan for including extensive sub-plans regarding agricultural protection, natural resources, transportation, and community facilities. It is important that Township officials, Township residents, and developers are all aware of the various tools that are available in order to preserve farmland in the State of Michigan. In regards to natural resources, awareness of both the geology and the soils of the Township should help to guide development as it occurs. Staff encourages the Township to use the management strategies listed in the Plan when future development does occur in the Township.

A transportation plan is also important in order to effectively manage the road network in the Township when growth occurs. The map that is included in the Plan for a non-motorized network that links Dundee Township with the rest of Monroe County should also ensure that non-motorized transportation options are available for Township residents. Staff encourages the Township to work with the Monroe County Bicycle and Pedestrian Advisory Panel regarding future non-motorized transportation improvements.

Staff did notice two typographical errors in the Plan. First, on Page 56 there is a reference to TEA-21 grants. TEA-21 is the previous federal transportation legislation, with the current federal legislation being the Infrastructure Investment and Jobs Act. Second, Page 57 makes a reference to 2010 Census data being the latest Decennial Census data, when currently the latest up-to-date Decennial Census data is from the 2020 Census.

RECOMMENDATION

Staff recommends that the Monroe County Board of Commissioners submit the above comments regarding the Dundee Township Master Plan to Dundee Township.