

MINUTES

WEDNESDAY, JANUARY 26, 2022

SPECIAL MEETING @ 1:00 P.M.

1. **MEETING CALLED TO ORDER** by Supervisor at 1:06 p.m.
2. **INVOCATION** Silent prayer and meditation
3. **ROLL CALL** Trustee's Wanda Allen, Jeff Cushingberry, Treasurer Genean Joshua, Clerk Gwendolyn Turner and Supervisor Donna Squalls

NOT PRESENT: Trustee's Karen Ballard and Deja Vasquez

OTHERS PRESENT: Bill Cunningham, CPA
Elke Doom, Township Manager

4. AGENDA

Purpose of Meeting as posted:

- a. Approve/Disapprove the Corrective Action Plan for Fiscal 2020
Supervisor turned the meeting over to Mr. Cunningham to review proposed action plan. Audit should have been completed by June 2021 to the State of Michigan. Mr. Cunningham reviewed the Corrective Action Plan and stated it was not your typical correction plan. He wanted to elaborate on why it was late. There were significant delays, following up by email with no response. This was reviewed and he had prepared the plan which included areas such as timely year-end closing and workpaper preparation, segregation of duties, bank reconciliations and journal entries. His reasoning for the audit being late was basically because of the auditing firm not timely asking for additional information and our email system being down for four weeks. This audit was classified as a pandemic audit. This was the first year the auditor used the Sure link System. He basically stated our Accounting Policy and Procedure Manual, the playbook is in place, but it was not followed. All the information he reviewed, we received in writing.

Supervisor stated she understood why Mr. Cunningham wrote this. She was there while the audit was being done, she knows the difficulty we had with Rehmann and what they first said when they engaged with us. Supervisor stated the 2020 audit is the exact same audit as 2019 word for word and expressed to Mr. Cunningham she did not like the negative tone he used. The tone should be softened a little bit, She stated they charged us more money for less.

Clerk Turner stated needed more detail regarding corrective action. Sounds as if the auditing firm is the only ones at fault and are you using The Accounting Process and Procedure Manual indicating with our fault, we will continue to follow process and procedure? No exit audit was done, and this is the time we get to talk directly to the auditors.

Treasurer Joshua verified the audit was due in June 2020 and we asked for an extension to July 2020. We already know it was going to be tardiness and asking for extension in July. Rehmann was very detailed and at that time, they had extra staff. Stop passing the blame off on everyone else, not doing the changes the state asked us to do. Audit being copied and pasted, yes because we are still doing the same thing we were doing last time. We are not tackling what our issue is and our issue is, we are doing the same thing we were doing last year. If an auditor or someone come in here today, they would find the some of the same findings to this auditor have on this audit. Is everything up to date and are there supporting documentation? We do not want anything attacking Rehmann to send to the State.

Motioned by Cushingberry supported by Turner that we table this for an amendment.

YEAS ALL

NAYS NONE

ABSENT Ballard and Vasquez

MOTION CARRIED

5. CITIZEN COMMENTS

Clarification was asked from a resident regarding bringing you in to assist Mrs. Dorsey in.

6. ADJOURNMENT

Motioned Cushingberry supported by Joshua that meeting is adjourned 5:39 p.m.

YEAS ALL

NAYS NONE

ABSENT Ballard and Vasquez

MOTION CARRIES

CERTIFICATION

I, Gwendolyn Turner, a duly elected Clerk of the Charter Township of Royal Oak do affirm the forgoing to be true and correct and represents the proceedings of a Special Meeting at the Township Hall on Wednesday, January 26, 2022, 1:00 p.m. located at 21131 Gardenlane, Ferndale, MI 48220

CLERK, GWENDOLYN TURNER