

**MINUTES OF THE
AUDIT COMMITTEE**

THURSDAY, MARCH 15, 2012

At a meeting of the **Audit Committee**, held Thursday, March 15, 2012, in the Board Room, on the 9th Floor of the Administration Building, Mount Clemens, the following members were present:

Fraschetti-Chair, Brown, DiMaria, Flynn, Gralewski, Mocerri, Sabatini,
Sauger, Tocco and Vosburg (ex-officio).

Other Commissioners Also Present:

Carabelli

Vice Chair Mocerri informed committee members that Committee Chair Fraschetti was on his way, but he asked if she would start the meeting.

There being a quorum of the committee present, Vice Chair Mocerri called the meeting to order at 6:02 p.m.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was recited.

AGENDA

MOTION

A motion was made by Sabatini, supported by Gralewski, to adopt the agenda, as presented. **The Motion Carried.**

PUBLIC PARTICIPATION

The following individuals addressed the Board:

Joseph Hunt, 8306 Stanley, Warren
Karen Spranger, 7520 Hudson, Warren

**PRESENTATION BY PLANTE & MORAN ON 2011 MACOMB COUNTY
DEPARTMENT OF ROADS AUDIT**

In attendance from Plante & Moran were David Herrington and Lisa Manetta. In attendance from the Finance Department were Pete Provenzano and Steve Smigiel. In attendance from the Department of Roads were Michelle Mykytiak and Mary Beth Schenden.

Commissioners were provided with the following supplemental information:

- A four-page letter dated March 7, 2012 from Plante & Moran, along with a one-page document entitled, Summary of Unrecorded Possible Adjustments
- A copy of the PowerPoint slide presentation
- A 30-page document: Macomb County Department of Roads
(a department of Macomb County, Michigan)
Financial Report
September 30, 2011
- A 12-page document: Macomb County Department of Roads
(a department of Macomb County, Michigan)
Federal Awards
Supplemental Information
September 30, 2011

Pete Provenzano reported that the audit was an intensive four-month process which was led by Michelle Mykytiak and Mary Beth Schenden. He reported that they received an unqualifying opinion, which is the best opinion that can be obtained. Secondly, there were no audit adjustments made through this process and no findings.

David Herrington from Plante & Moran addressed the committee.

Lisa Manetta from Plante & Moran gave a PowerPoint slide presentation. She displayed five slides and discussed each in detail:

- Slide 1: Macomb County Department of Roads
Road Fund – Revenue & Transfers
Years Ended September 30
- Slide 2: Macomb County Department of Roads
Road Fund - Expenditures & Transfers
Years Ended September 30
- Slide 3: Macomb County Department of Roads
Road Fund – Balance Sheet – Assets
As of September 30
- Slide 4: Macomb County Department of Roads
Road Fund – Balance Sheet – Liabilities and Equity
As of September 30

- Slide 5: Macomb County Department of Roads
Road Fund - Six-Year Comparison – Fund Balance
As of September 30

The following commissioners spoke: Brown, Flynn, Sauger and Sabatini.

RECEIVE AND FILE 2011 MACOMB COUNTY DEPARTMENT OF ROADS AUDIT REPORT AS PREPARED BY THE AUDIT FIRM PLANTE & MORAN

MOTION

A motion was made by DiMaria, supported by Sauger, to receive and file the 2011 Macomb County Department of Roads Audit Report, as prepared by the audit firm Plante & Moran. **The Motion Carried.**

PUBLIC PARTICIPATION

The following individuals addressed the Board:

Joseph Hunt, 8306 Stanley, Warren
Karen Spranger, 7520 Hudson, Warren

ADJOURNMENT

MOTION

A motion was made by DiMaria, supported by Flynn, to adjourn the meeting at 6:42 p.m.
The Motion Carried.



Denise M. Jacks
Committee Reporter