THE FINANCE COMMITTEE WILL MEET ON WEDNESDAY, FEBRUARY 22, 2017 AT 6:00 P.M., IN THE PERSONNEL CONFERENCE ROOM (D & E), HUMAN SERVICES BUILDING, 5303 S. CEDAR, LANSING.

Agenda

Call to Order
Approval of the February 8, 2017 Minutes
Additions to the Agenda
Limited Public Comment

1. Sheriff’s Office
   a. Resolution to Upgrade the Ingham County Sheriff’s Office Patrol Car Video Storage System and to Purchase and Install Replacement Computer Server, Software, and Related Equipment from L3 Mobile-Vision, Inc.
   b. Resolution to Approve and Accept the Sheriff’s Office 2017 Medical Marihuana Operation and Oversight Grant

2. 9-1-1 Center – Resolution to Approve the Purchase of 18 Computers for 9-1-1 Central Dispatch Center Work Stations

3. Fair Office – Resolution to Award a Contract to GM Contracting for Construction of Four Pole Barn Kits

4. Facilities
   a. Resolution to Award a Contract to Nelson Trane to Upgrade Existing Tracer Summit System
   b. Resolution to Authorize Purchase and Installation of Air Handler Units at Forest Community Health Center

5. Health Department – Resolution to Authorize an Agreement with Michigan Primary Care Association to Provide Funding for a 1 FTE Community Health Worker Position

6. Road Department
   a. Resolution to Award a Contract to Plante-Moran, PLLC to Conduct a Performance Audit of the County Road Fund
   b. Resolution to Award a Contract to Precision Solutions, Inc. for a Software License and Maintenance Agreement
7. Controller/Administrator’s Office
   a. Resolution to Assign Ingham County Qualified Energy Conservation Bond Allocation to the State of Michigan
   b. Resolution to Restructure Controller/Administrator Office Positions

Announcements
Public Comment
Adjournment

PLEASE TURN OFF CELL PHONES OR OTHER ELECTRONIC DEVICES OR SET TO MUTE OR VIBRATE TO AVOID DISRUPTION DURING THE MEETING

The County of Ingham will provide necessary reasonable auxiliary aids and services, such as interpreters for the hearing impaired and audio tapes of printed materials being considered at the meeting for the visually impaired, for individuals with disabilities at the meeting upon five (5) working days notice to the County of Ingham. Individuals with disabilities requiring auxiliary aids or services should contact the County of Ingham in writing or by calling the following: Ingham County Board of Commissioners, P.O. Box 319, Mason, MI 48854 Phone: (517) 676-7200. A quorum of the Board of Commissioners may be in attendance at this meeting. Meeting information is also available on line at www.ingham.org.
FINANCE COMMITTEE  
February 8, 2017  
Draft Minutes

Members Present:  Grebner, Hope, McGrain, Tennis, Schafer and Case Naeyaert

Members Absent:  Anthony

Others Present:  Clerk Barb Byrum, Sheriff Scott Wriggelsworth, Robin Reynolds, Teri Morton, Maggie Fenger, and others

The meeting was called to order by Chairperson Grebner at 6:00 p.m. in Personnel Conference Room “D & E” of the Human Services Building, 5303 S. Cedar Street, Lansing, Michigan.

Approval of the January 18, 2017 Minutes

WITHOUT OBJECTION, CHAIRPERSON GREBNER RECOGNIZED THAT THE MINUTES OF THE JANUARY 18, 2017 FINANCE COMMITTEE MEETING WERE APPROVED AS PRESENTED. Absent: Commissioner Anthony

Additions to the Agenda

2. Sheriff’s Office
   c. Resolution Amending Resolution #16-546 Authorizing the Ingham County Sheriff’s Office to Enter an Inter-Agency Agreement with Wayne County to Rent a Minimum of 50 Up to 70 Beds to the Wayne County Sheriff’s Office

   Substitute –

9. Potter Park Zoo
   a. Resolution Authorizing the Reorganization of Potter Park Zoo

Limited Public Comment

None.

MOVED BY COMM. MCGRAIN, SUPPORTED BY COMM. CASE NAeyaERT, TO APPROVE A CONSENT AGENDA CONSISTING OF THE FOLLOWING ACTION ITEMS:

1. Clerk’s Office – Resolution to Authorize a $10.00 Fee to Accompany Approved Fees for Certified Copies of State-Only Records Issued by the County Clerk’s Office from the Michigan Centralized Birth Certification System (MiCBCS)

2. Sheriff’s Office
   a. Resolution to Purchase Side Scan Sonar for the Sheriff’s Office Dive Team and Marine Patrol Division, Using 2017 Capital Improvement Funds
b. Resolution to Purchase Portable Underwater Camera for the Sheriff’s Office Dive Team, Using 2017 Capital Improvement Funds

3. **Prosecuting Attorney’s Office** – Resolution Authorizing a Contingency Fund Appropriation to Extend the Temporary Special Assistant Prosecuting Attorney

5. **Health Department** – Resolution to Authorize Amendment #2 to the 2016-2017 Comprehensive Agreement with the Michigan Department of Community Health

6. **Innovation and Technologies**
   a. Resolution to Approve the Renewal of the Imagesoft and Onbase Annual Support
   b. Resolution to Approve the Renewal of the Cyfin Software Licensing Agreement
   c. Resolution to Approve the Renewal of the Ocularis Software Licensing Agreement from VidCom
   d. Resolution to Approve the Renewal of the VMWare Support Agreement from CDWG
   e. Resolution to Approve the Renewal of the Seamless Docs Licensing Subscription

7. **Fair Office** – Resolution to Authorize Purchase of Four Pole Barn Kits from the Big L Corporation

8. **Parks** – Resolution to Authorize an Addendum to the Residential Lease Agreement for the Lake Lansing Park South Rental House

9. **Potter Park Zoo**
   a. Resolution Authorizing the Reorganization of Potter Park Zoo
   b. Resolution Authorizing the Amendment of the Potter Park Zoo 2017 Budget

10. **Controller/Administrator’s Office** – Resolution to Reclassify and Retitle the Board Coordinator Position

Commissioner Grebner disclosed that one renter of the Lake Lansing Park South Rental House was a former employee of his, but he had nothing to do with getting a deal for the renter.

THE MOTION CARRIED UNANIMOUSLY. Absent: Commissioner Anthony.

THE MOTION TO APPROVE THE ITEMS ON THE CONSENT AGENDA CARRIED UNANIMOUSLY. Absent: Commissioner Anthony.

2. **Sheriff’s Office**
   c. Resolution Amending Resolution #16-546 Authorizing the Ingham County Sheriff’s Office to Enter an Inter-Agency Agreement with Wayne County to Rent a Minimum of 50 Up to 70 Beds to the Wayne County Sheriff’s Office

Commissioner McGrain stated that he believed this resolution had already been passed last year, and he assumed that the Controller’s Office had recommended the amendment.
Teri Morton, Budget Director, stated that the start date for the contract had changed, and the Controller’s Office did recommend the amendment.

Sheriff Scott Wriggelsworth, Ingham County Sheriff’s Department, stated that the MDOC had cancelled the contract and so having a contract with Wayne County helped budget issues.

Ms. Morton stated that Wayne County was paying more than MDOC.

Commissioner McGrain asked if there was a limit to the amount of the contract.

Ms. Morton stated that there is an expected amount listed in the contract but there is not a clause limiting the amount.

Commissioner Tennis pointed out that this was revenue, not an expenditure.

Commissioner McGrain stated that he understood but he wanted to be sure that they could exceed the stated amount.

Commissioner Schafer stated that the indirect cost per inmate was $76 per day, and Livingston County was getting $80 per day for US Marshall inmates. He further stated that Major Sam Davis, Ingham County Sheriff’s Department, had explained the difference in the Human Services meeting earlier, but essentially the county gets paid less than what it costs to house the inmates.

Chairperson Grebner stated that the cost of having one more inmate was minimal if the post was already staffed, but the cost of opening a new post was expensive. He further stated that he wondered if it would be possible to close a post at the Ingham County jail if these inmates were not housed there.

Commissioner Schafer stated that it would not be able to close a post, and these people were necessary to increase our revenue.

Chairperson Grebner asked if $45 per day was the regular rate for this type of deal.

Sheriff Wriggelsworth stated that $45 per day was not a standard rate, because the Sheriff’s Department had not entered into an agreement with other counties before. He further stated that they were still struggling with the state to get a contract in place for MDOC inmates.

Sheriff Wriggelsworth stated that Major Davis had sent at least 5 or 6 emails asking for a contract. He further stated that the number of MDOC inmates currently in the Ingham County Jail was up to 47 out of the required 50 inmates. Sheriff Wriggelsworth stated that he had no answer as to why the state was not providing a contract for the inmates.

Commissioner Case Naeyaert stated that she had brought this issue up in a meeting she had attended yesterday and had an idea of what needed to be done so she wanted to talk to the Sheriff later.
Commissioner McGrain thanked Sheriff Wriggelsworth for allowing him to tour the Grady Porter/Veteran’s Memorial Courthouse lock up facility and stated that he had found the tour interesting. He further stated that Sheriff Wriggelsworth had invited all the commissioners to attend a tour of the Muskegon Jail Complex.

Sheriff Wriggelsworth stated that the tour was on the 22nd, and they would be leaving at 8:00am if any of the commissioners wanted to go. He further stated that the Muskegon County Jail was just built in 2016 by the company that would potentially design and build the new Ingham County Jail.

Chairperson Grebner asked if the Veteran’s Memorial Courthouse lock up had a holding capacity of 72 people.

Sheriff Wriggelsworth stated that it actually had a larger holding capacity if there was some sort of emergency, but it was not a twenty four-seven operation. He further stated that it was strictly for holding people during court proceedings.

Chairperson Grebner asked if it would be used to hold people overnight.

Sheriff Wriggelsworth stated that it could be used that way but it was not currently used overnight and no staff was scheduled overnight.

Chairperson Grebner asked if people were only held there from the time a bus dropped them off to the time the bus picked them up to return to the Ingham County Jail.

Sheriff Wriggelsworth stated that inmates were transported to and from Mason for court and then the holding area was shut down.

Commissioner McGrain stated that during the tour he had heard the capacity was 300 people, but he believed that would be standing room only. He further stated that people have been kept there in the past until court is finished, which had been as late as midnight.

Commissioner Schafer stated that Livingston County just completed a large addition to their jail facility that might be interesting to see.

THE MOTION TO APPROVE THE RESOLUTION CARRIED UNANIMOUSLY. Absent: Commissioner Anthony.

4. Health Services Millage - Resolution Authorizing a Health Services Millage Contract with the Ingham Health Plan Corporation (IHPC)

MOVED BY COMM. MCGRAIN, SUPPORTED BY COMM. TENNIS, TO APPROVE THE RESOLUTION. Absent: Commissioner Anthony

Commissioner McGrain asked what changes were discussed for this resolution.
Ms. Morton stated that the second BE IT FURTHER RESOLVED, where a 20% cap for reimbursement was discussed, would be more accurate if it was changed to say 20% of medical expenses.

The resolution was amended as follows:

BE IT FURTHER RESOLVED, the annual not to exceed amount of $1,000,000 includes administrative costs, which will be capped at 20% of reimbursements paid to IHPC, with the administrative costs requested to be reimbursed by the County listed clearly on each monthly invoice.

This was considered a friendly amendment.

MOVED BY COMM. MCGRAIN, SUPPORTED BY COMM. HOPE, TO APPROVE THE RESOLUTION AS AMENDED. Absent: Commissioner Anthony

Commissioner Tennis stated that after the Human Services Committee had dealt with this resolution, there had been further discussion with the IHPC Board of Directors who requested language that stated if their expenses exceed the $1 million cap, the Board of Commissioners would look at reimbursing the IHPC. He further stated that the proposed language did not state that the Board would reimburse IHPC, but it stated that the Board would consider it.

Commissioner Tennis stated that Mr. Cypher had provided an amendment with this language.

The resolution was amended, by adding the following clause:

BE IT FURTHER RESOLVED, that if expenses under this agreement exceed the $1 million cap, the Ingham County Board of Commissioners will consider a request from IHPC for an amendment to cover the additional millage eligible expenses.

Commissioner Tennis stated that since Washington was in flux and there was a lot of uncertainty as to what IHPC would see in terms of increased numbers of people covered, he anticipated that they would blow past the $1 million cap easily, so he supported the amendment.

MOVED BY COMM. TENNIS, SUPPORTED BY COMM. HOPE, TO APPROVE THE RESOLUTION AS AMENDED. Absent: Commissioner Anthony

Commissioner Case Naeyaert stated that the Human Services Committee had taken language to that effect out, and now the Finance Committee wanted to put it back in.

Commissioner Tennis stated that this amendment did not deal with the 20% cap administrative costs, just medical expenses.

Commissioner Case Naeyaert stated that they had taken out language which gave IHPC more money and now they were looking at putting it back in.
Commissioner Tennis stated that IHPC wanted the Board of Commissioners to consider giving them more money.

Ms. Morton stated that the previous language referred to if IHPC spent under $1 million, they could get more than 20% for administrative costs, but the current language referred to spending more for medical expenses, not administrative costs.

Commissioner McGrain proposed a scenario where IHPC spent $500,000 on medical expenses, then the Board of Commissioners would pay the 20% administrative cost on top of that, which would leave an unspent gap between the $1 million allocated. He further stated that the original language stated that the Board of Commissioners would have considered giving the IHPC the full $1 million anyways, which none of the commissioners supported.

Commissioner McGrain proposed a second scenario where IHPC spent $1 million on medical expenses by June of this year, and then there would be nothing left in the allocated amount to pay the 20% administrative costs. He further stated that the new language stated that if such a scenario occurred, where the IHPC spent the entire allocated amount just on medical expenses, then the Board of Commissioners might allocate additional money to take care of additional medical expenses as well as the 20% cap.

Commissioner McGrain stated that he did not think the language of the proposed amendment changed the 20% cap, however it provided for the possibility of spending more than anticipated. He further stated that last year the IHPC spent about $700,000 on medical expenses so there was still enough money allocated to cover the 20% administrative costs. Commissioner McGrain stated that this language was just in case if the costs got close to or went over the established threshold.

Commissioner Case Naeyaert stated that Mr. Cypher had said in the previous meeting that the Board of Commissioners could go back at any time and look at this resolution again. She further stated that in her opinion this amendment was not necessary.

Commissioner Hope asked Ms. Morton what Mr. Cypher meant in his email where he stated that he was hesitant to recommend the Board of Commissioners binding themselves to a future contract.

Ms. Morton stated that prior to this final agreed upon amendment language, IHPC had proposed other language that was concrete. She further stated that the current language was a commitment to reconsider, not a contract.

Chairperson Grebner stated that the current language suggested that if IHPC did bring more costs back to the Board of Commissioners and their paperwork was in order, the Board of Commissioners would probably approve it anyways.

Chairperson Grebner stated that he would like to clarify the amendment. He further stated that if the IHPC spent $1 million on medical costs, under the current resolution there would be nothing left to reimburse them for any administrative costs. Commissioner Grebner stated under the new
amendment, if IHPC spent $1 million on medical expenses, they might come back and ask for the 20% for administrative cost on top of $1 million.

Commissioner Tennis stated that he thought it was more likely that as they went through the year and their projections showed that adding in administrative costs would exceed $1 million they would come to the Board of Commissioners and request to talk about it.

Commissioner McGrain stated that the IHPC expenses were paid back on a monthly basis which meant the Board of Commissioners would see it coming before IHPC reached the $1 million mark.

Chairperson Grebner stated that he believed IHPC reimbursements were probably two months behind, which meant if the expense occurred in September, it would then get charged to the county in October, and the entire process took time.

Ms. Morton stated that the actual payment would take time but the Board of Commissioners would know the amount before the payment process.

Chairperson Grebner stated that it was clear that the amendment was not needed, but the amendment did signal that the Board of Commissioners was open to reviewing the amount of money they would reimburse IHPC.

THE MOTION TO AMEND THE RESOLUTION CARRIED. YEAS: Grebner, Hope, McGrain, and Tennis NAYS: Schafer and Case Naeyaert ABSENT: Anthony

Commissioner Case Naeyaert stated that she had supported this resolution at the Human Services Committee meeting, but they had all gotten emails from Mr. Cypher stating that Ingham County’s administrative costs are not as high as IHPC’s administrative costs. She further stated that the information from IHPC was always late or not prepared, not ready, and aside from the sudden support from Commissioner McGrain because he had been provided with clear information, nothing was ever smooth with the IHPC and she would not support anything to help the IHPC anymore.

Commissioner McGrain stated that he appreciated the fact that IHPC had provided additional numbers. He further stated that the organization had been built to serve ten thousand to twenty thousand people, but the November 8, 2016 election changed things.

Commissioner McGrain stated that after reviewing the numbers he believed the 10% administrative cost cap was not sustainable. He further stated that the future was not clear, but he was concerned about the possibility of having to add people to IHPC.

Commissioner McGrain stated that given that IHPC had already spent some of its $10 million reserve, and the relationship between IHPC and Ingham County had gotten clearer, with routine info being provided to the Ingham County Controller’s Office, he supported the amended resolution. He further stated that he was concerned with ensuring health care continued to be offered in this community.
Commissioner Case Naeyaert stated that the commissioner on the Board of Directors for IHPC did not support this resolution. She further stated that it had taken over a year and a half to get information from IHPC that seemed credible to Commissioner McGrain.

Commissioner Case Naeyaert stated that even after the commissioners had met with IHPC and requested information, the county staff still could not get information from IHPC in a timely fashion which led to IHPC being audited. She further stated that even with health plans that may or may not change, it could be up to a year before anything changed, and the Board of Commissioners could still come back at any time and change this resolution.

Commissioner Schafer stated that he had not supported this from the beginning. He further stated that they had projected ten thousand people being served by the IHPC, and less than five hundred were served.

Commissioner Schafer stated that he agreed with Commission Case Naeyaert on the lack of transparency and the amount of reserves IHPC had spent. He further stated that this had been the most difficult argument the Board of Commissioners had ever had in his memory.

Commissioner Schafer stated that even with the November 8, 2016 election changing things, nothing would change for IHPC until 2018 and he did not see that as a valid excuse to spend money needlessly. He further stated that if he had entered into a personal contract and had to go through the same struggle the County did to get information, he would have cancelled the contract a long time ago.

Commissioner Schafer stated that he would vote against IHPC consistently and he was amazed at the level of the issues with IHPC. He further stated that he was not pleased nor impressed whatsoever with the information provided by IHPC.

Chairperson Grebner stated that there had been more difficult contracts such as the 911 contract which included the Motorola contract and the final provider who changed their name and went bankrupt but he agreed that this one had been plenty difficult. He further stated that he believed IHPC had around seventeen thousand people at one point and Obamacare had brought the numbers down, but IHPC was not oversold at any time.

Chairperson Grebner stated that IHPC had been adopted under very different circumstances, but the Board of Commissioners could not eliminate IHPC because no one could predict what the federal government would end up doing. He further stated that comparing the IHPC administrative rate with the Ingham County Health Department administrative rate did not make sense because IHPC reimbursed people for medical costs while the Health Department was a service provider. Chairperson Grebner stated that he felt IHPC was more comparable to a health insurance provider.

Discussion.
Commissioner Case Naeyaert asked if it was true that there was only one other product like IHPC left in the state, and if all the other counties had gotten rid of theirs because they were not effective.

Robin Reynolds, IHPC Director, stated that there were five health plans like IHPC left in the state.

Commissioner Case Naeyaert asked why the other counties without a comparable plan were not upset. She further stated that she did not want to see people without health care but there were many other products and places people could go.

Commissioner Case Naeyaert stated that if only five counties out of eighty three had a similar plan, it did not make sense to continue with IHPC.

Commissioner Tennis stated that Ingham County was one of the first counties to implement a plan like IHPC. He further stated that he felt if you looked at it in terms of who we were helping, you can see we are hitting it out of the park.

Commissioner Tennis stated that spending $800,000 to cover fourteen hundred people was well under $1000 per life per year and you would not find health care like that anywhere. He further stated that this was a bargain basement coverage level for people who had no other options.

Commissioner Tennis stated that even if we did not cover these people, they would still get sick, and this provided at least some coverage so that health care providers could send a bill and get paid for the services provided.

Commissioner McGrain stated that he was proud to be part of a county that historically put money into taking care of people.

Chairperson Grebner stated that Ingham County always provided a higher level of care for lower income people compared to other counties.

Chairperson Grebner explained the origin of IHPC and stated that IHPC had always been ruthless about holding down costs in various ways such as covering prescription medications but not hospital stays. He further stated that the County provided services that were not available in other counties.

Discussion.

THE RESOLUTION, AS AMENDED, CARRIED. Yeas: Grebner, Hope, McGrain, and Tennis Nays: Schafer and Case Naeyaert Absent: Anthony

Announcements

None.
Public Comment

Robin Reynolds, IHPC Director, stated that she wanted to clarify that IHPC had submitted everything the county requested and the reason the numbers were so hard to understand was because IHPC was run like an insurance company. She further stated that a report ran today could be different than yesterday’s because of this, but IHPC had always been willing to disclose information to the board.

Ms. Reynolds stated that one of the difficulties was understanding the information so IHPC was making an effort to explain the information and communicate with the commissioners. She further stated that IHPC was working towards future goals and if the future meant only one thousand people in IHPC the board was discussing ways to better serve the community, and the Board of Commissioner goal every year had been to provide health care for everyone who did not have it.

Chairperson Grebner asked when IHPC’s fiscal year started.

Ms. Reynolds stated that IHPC had changed their fiscal year to start in January in order to match Ingham County’s fiscal year.

Chairperson Grebner stated that when IHPC was created it had DBAS in counties to manage their health plans as well.

Ms. Reynolds stated that at one point IHPC had managed thirty plans for other counties.

Chairperson Grebner stated that managing other plans had cut administrative costs for IHPC but after the Affordable Care Act was implemented IHPC could no longer do that.

Discussion.

Adjournment

The meeting was adjourned at 6:44 pm.
RESOLUTION ACTION ITEMS:

The Controller’s Office is recommending approval of the following resolutions:

1a.  **Sheriff’s Office** – Resolution to Upgrade the Ingham County Sheriff’s Office Patrol Car Video Storage System and to Purchase and Install Replacement Computer Server, Software, and Related Equipment from L3 Mobile-Vision Inc.

This resolution authorizes the upgrade of the Ingham County Sheriff’s Office Patrol Car Video Recording and Storage System. This includes the purchase of the new server, software, and related equipment as identified in Quote Number 206715135 from L3 Mobile-Vision at a cost not to exceed $42,882.00.

The funds for this purpose are contained within the 2017 Sheriff’s Office Capital Improvement Budget (see memo for details).

1b.  **Sheriff’s Office** – Resolution to Approve and Accept the Sheriff’s Office 2017 Medical Marihuana Operation and Oversight Grant

This resolution authorizes the acceptance of the 2017 Medical Marihuana Operation and Oversight Grant from the Michigan Department of Licensing and Regulatory Affairs Bureau of Professional Licensing for a total of $112,681.52 for the time period of January 1, 2017 through December 31, 2017. The funds will be used for the purchase of approved equipment and overtime costs for Sheriff’s Deputies assigned to the Tri County Metro Narcotics Squad.

Subcontracts are also authorized for other law enforcement agencies to use any equipment associated with this grant to include the Michigan State Police, Tri County Metro Narcotics Squad, and the Lansing Police Department (see memo for details).

2.  **9-1-1 Center** – Resolution to Approve the Purchase of 18 Computers for 9-1-1 Central Dispatch Center Work Stations

This resolution authorizes the purchase of computer equipment for the eighteen (18) workstations from CDW, at a cost not to exceed $6,687.90 with funds from the 9-1-1 Emergency Telephone Dispatch Services 9-1-1 Fund balance. This recommendation from the JLT and 9-1-1 Administration is to improve Communication for the employees at the 9-1-1 Center while maintaining Security of the closed CAD and Radio IT Systems (see memo for details).

3.  **Fair Office** – Resolution to Award a Contract to GM Contracting for Construction of Pole Barn Kits

Four existing horse barns at the south end of the fairgrounds have reached the end of their useful life. Height limitations of barn entrances and fixed interior horse stalls limit their utilization exclusively to horse events. Replacement of these structures with pole barns will annually produce up to $17,000 in additional revenue from RV/vehicle storage. The Fair Office recommends approval of a resolution to enter into an agreement for purchase of four pole barn kits from GM Contracting at a cost not to exceed $114,900.
4a. **Facilities – Resolution to Award a Contract to Nelson Trane to Upgrade Existing Tracer Summit System**

Existing Building Control Units at Veteran’s Memorial Courthouse are failing and in need of replacement. The Facilities Department seeks authorization to purchase a new Systems Controller capable of communication with both the existing controllers and any new controllers. The Department also recommends purchase of three additional Unit Controllers to replace three Air Handler Units. The total cost of the project is $38,629.

4b. **Facilities – Resolution to Authorize Purchase and Installation of Air Handler Units at Forest Community Health Center**

This resolution authorizes two purchase orders totaling $76,627 for the following:


2. Nelson Trane for installation of the rooftop unit for a cost of $34,130, which includes the requested $5,000 contingency.

Funds for the project are available in the 2017 approved CIP line item #245-60199-976000-7FC10.

This resolution is necessary because the 25 ton RTU #2 at Forest Community Health Center is in need of replacement.

5. **Health Department – Resolution to Authorize an Agreement with Michigan Primary Care Association to Provide Funding for a 1 FTE Community Health Worker Position**

This resolution accepts an award from the Michigan Primary Care Association (MPCA) for $38,000 to hire a Community Health Worker (CHW). This position will provide breast and cervical cancer navigation services to women in Ingham County.

6a. **Road Department – Resolution to Award a Contract to Plante-Moran, PLLC to Conduct a Performance Audit of the County Road Fund**

Michigan statute requires annual preparation of a performance audit in order to determine that state funds received for road projects were expended in a manner consistent with requirements of the State Trunkline Highway System Act (1951, Act 51). The Road Department recommends approval of a resolution to award a contract to Plante-Moran, PLLC to conduct a performance audit of the County Road Fund for a cost not to exceed $7,000.

6b. **Road Department – Resolution to Award a Contract to Precision Solutions, Inc. for a Software License and Maintenance Agreement**

Ingham County utilizes Precision Computer Solutions to provide accounting software license and maintenance at the Road Department. The Department uses Precision rather than Munis because its modules and features are more suited to road fund accounting as required by Act 51. Renewal of support licensing will allow for uninterrupted use the product in the future. The Road Department and Financial Services Department recommend approval of a resolution to award a three-year contract to Precision Solutions, Inc. for a Software License and Maintenance Agreement at an annual cost not to exceed $15,095.
7a. **Controller/Administrator’s Office – Resolution to Assign Ingham County Qualified Energy Conservation Bond Allocation to the State of Michigan**

Ingham County adopted Resolution 09-359 on October 27, 2009 designating a “recovery zone” for recovery zone facility bonds and recovery zone economic development bonds. The American Recovery and Reinvestment Act of 2009 included allocation of funds to certain communities under the Qualified Energy Conservation Bond (QECB) program. Ingham County received a direct allocation of $1,740,102 in QECB issuance based on population, but has no prospective projects eligible to utilize this program. State officials have asked that the County consider waiving its allocation to allow redistribution to other jurisdictions and projects. The Controller seeks approval of a resolution to grant the State’s request.

7b. **Controller/Administrator’s Office – Resolution to Restructure Controller/Administrator Office Positions**

As required under the Reorganization Procedure Policy, a reorganization plan or the Controller’s Office was discussed at the County Services Committee meeting held on February 7. The Controller recommends approval of a resolution to authorize the reorganization plan.
TO: Law & Courts Committee
    Finance Committee

FROM: Captain Elliott, Field & Staff Services

DATE: February 6, 2017

RE: RESOLUTION TO UPGRADE THE INGHAM COUNTY SHERIFF’S OFFICE PATROL CAR VIDEO STORAGE SYSTEM AND TO PURCHASE AND INSTALL REPLACEMENT COMPUTER SERVER, SOFTWARE, AND RELATED EQUIPMENT FROM L3 MOBILE-VISION, INC.

This resolution is for the approval to purchase the above computer, software and equipment from L3 Mobile-Vision, Inc. in 2017, not to exceed $42,882.00 budgeted in the 201 capital improvement funds.

The Sheriff’s Office is in need of replacing the current computer system that records and contains the video camera footage on a server that is not sufficient to handle the video or storage requirements at this time. The new computer server, software, and equipment will allow for complete storage of all video and future handling of additional camera usage.
INTRODUCED BY THE LAW & COURTS AND FINANCE COMMITTEES OF THE:

INHAM COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO UPGRADE THE INGHAM COUNTY SHERIFF’S OFFICE PATROL CAR VIDEO STORAGE SYSTEM AND TO PURCHASE AND INSTALL REPLACEMENT COMPUTER SERVER, SOFTWARE, AND RELATED EQUIPMENT FROM L3 MOBILE-VISION, INC.

WHEREAS, the Ingham County Sheriff’s Office video recording, storage, and housing application vendor is L3 Mobile-Vision; and

WHEREAS, this system records and stores all videos produced from dashboard cameras in the Ingham County Sheriff’s Office patrol vehicles; and

WHEREAS, the computer server is no longer capable of containing the amount of video being produced by in-car cameras; and

WHEREAS, the software programing is out-dated and is operating on an expired operating server that is not supported by Microsoft systems; and

WHEREAS, the purchase of a new server will allow for current and additional video footage being produced by all patrol cars; and

WHEREAS, the purchase of new updated software will allow for updated and additional equipment including cameras, microphones, and wiring to function appropriately with the new server.

THEREFORE BE IT RESOLVED, that the Ingham County Board of Commissioners authorizes the upgrade of the Ingham County Sheriff’s Office Patrol Car Video Recording and Storage System and the purchase of the new server, software, and related equipment as identified in Quote Number 206715135 from L3 Mobile-Vision at a cost not to exceed $42,882.00.

BE IT FURTHER RESOLVED, the funds for this purpose are from the 2017 Sheriff’s Office Capital Improvement Budget.

BE IT FURTHER RESOLVED, that the Ingham County Board of Commissioners authorizes the Board Chairperson to sign any necessary contract documents or purchase documents that are consistent with this resolution and approved as to form by the County Attorney.
TO: Law & Courts Committee  
Finance Committee

FROM: Captain Elliott, Field & Staff Services

DATE: February 7, 2017

RE: RESOLUTION TO APPROVE AND ACCEPT THE SHERIFF’S OFFICE 2017 MEDICAL MARIHUANA OPERATION AND OVERSIGHT GRANT

This resolution is for the approval to accept the 2017 Medical Marihuana Operation and Oversight Grant from Department of Licensing and Regulatory Affairs Bureau of Professional Licensing.

The Sheriff’s Office is the fiduciary manager of the grant. The equipment purchased with this grant will be utilized directly by the Ingham County Sheriff’s Office, Michigan State Police Tri County Metro Narcotics Squad, and the Lansing Police Department. All three agencies will utilize this equipment to assist law enforcement agencies within Eaton, Clinton, and Ingham County. The grant funds will be used to equip law enforcement officers with vital safety equipment to complete their duties and monitor the Michigan Medical Marihuana Act. Ingham County Sheriff’s Office does not have money in the 2017 budget to purchase the equipment requested in the grant. The personnel funding requested will cover 50% of the overtime accumulated by the three Ingham County Sheriff’s Office Tri County Metro Narcotics Squad members for 2017.
Agenda Item 1b

Introduced by the Law & Courts and Finance Committees of the:

INGHAM COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO APPROVE AND ACCEPT THE SHERIFF’S OFFICE
2017 MEDICAL MARIHUANA OPERATION AND OVERSIGHT GRANT

WHEREAS, the Ingham County Sheriff’s Office applied to receive a Medical Marihuana Operation and Oversight Grant from Department of Licensing and Regulatory Affairs Bureau of Professional Licensing; and

WHEREAS, the purpose of this grant is to assist the Ingham County Sheriff’s Office with equipment and funding to monitor the Michigan Medical Marihuana Act; and

WHEREAS, the amount of the grant is $112,681.52; and

WHEREAS, $35,692.25 of the 2017 Medical Marihuana Operation and Oversight Grant is to purchase one handheld chemical identifier, updating one existing chemical identifier, training, warranty, and required supplies from Thermofisher Scientific; and

WHEREAS, $40,357.30 of the 2017 Medical Marihuana Operation and Oversight Grant is to purchase two (2) Mobile marihuana lab dismantling and processing trailers, required tools, and personal protective equipment; and

WHEREAS, $9,954.00 of the 2017 Medical Marihuana Operation and Oversight Grant is for overtime wages of Ingham County Sheriff’s Office personnel assigned to Tri County Metro Narcotics Squad; and

WHEREAS, $26,677.97 of the 2017 Medical Marihuana Operation and Oversight Grant is to purchase twenty three (23) Tasers and associated equipment from Taser International.

THEREFORE BE IT RESOLVED, the Ingham County Board of Commissioners approves the acceptance of the 2017 Medical Marihuana Operation and Oversight Grant from the Michigan Department of Licensing and Regulatory Affairs Bureau of Professional Licensing for a total of $112,681.52 for the time period of January 1, 2017 through December 31, 2017.

BE IT FURTHER RESOLVED, that subcontracts are authorized for other law enforcement agencies to use any equipment associated with this grant to include the Michigan State Police, Tri County Metro Narcotics Squad, and the Lansing Police Department.

BE IT FURTHER RESOLVED, that the Ingham County Board of Commissioners authorizes the Controller/Administer to make the necessary budget adjustments in the Ingham County Sheriff’s Office 2017 budget.

BE IT FURTHER RESOLVED, that the Chairperson of the Board of Commissioners is authorized to sign any necessary grant contracts and subcontracts or purchase order documents on behalf of the County after approval as to form by the County Attorney.
Agenda Item 2

TO: Board of Commissioners Law & Courts Committee

FROM: Lance Langdon, Director 9-1-1

DATE: February 7, 2017

SUBJECT: Request to purchase 18 workstation computers for 9-1-1 Center
For the meeting agenda of (February 16, 2017)

BACKGROUND
With the opening of the center, the IT Director at the time provided for two computers to provide the entire staff with email access. These have not provided the access needed by staff due to continual issues with PC performance. This issue has been on the agenda of our Joint Leadership Team JLT, as well as staff needing access to the Microsoft Office programs to view, work on and complete documents. Our computers (3) that are at each position are all part of closed systems, that cannot or should not have these programs added to them for system integrity and security.

We have consulted with County IT and identified a PC that is smaller in size that can be placed at the work stations to provide access to the Microsoft Office programs and email access at the employee’s workstation and allow us to maintain security of the other computer systems

ALTERNATIVES
It is working to make the Center a better work place for our staff, and to assist in addressing issues brought up by staff members through the JLT. This solution has been developed with County IT to address the problems brought forward by staff. There are no alternatives to adding the Microsoft Office programs to our other systems again due to security issues. Our JLT committee was unanimous in support of this project.

FINANCIAL IMPACT
A quote was obtained by County IT for the 18 computers for the workstations at a cost of $371.55 per PC for a total cost of $6,687.90. While this solution was not part of the 2017 budget, there are funds available in the 9-1-1 fund balance to pay for this project. This will result in County IT having additional computers to service as part of their daily function.

RECOMMENDATION
Based on the information presented, I respectfully recommend approval of the attached resolution to support the purchase of 18 workstation computers for the center.
INTRODUCED BY THE LAW & COURTS AND FINANCE COMMITTEES OF THE:

INGHAM COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO APPROVE THE PURCHASE OF 18 COMPUTERS FOR 9-1-1 CENTRAL DISPATCH CENTER WORK STATIONS

WHEREAS, the Ingham County Board of Commissioners has established a Consolidated 9-1-1 Emergency Dispatch Center that opened June 27, 2012; and

WHEREAS, the Ingham County 9-1-1 Administration in working with Joint Leadership Committee (JLT), has identified the need for computers to be added to each of the centers 18 workstations; and

WHEREAS, the current computers used at these workstations are part of closed systems that operate the various programs used by the center. The new computers will allow for normal office programs to be used while not compromising the security of these other systems; and

WHEREAS, the Ingham County IT department has identified and tested computers that can be added to the workstations with little impact on space needs at the work stations.

THEREFORE BE IT RESOLVED, that the Ingham County Board of Commissioners authorizes a purchase of the computer equipment for the eighteen (18) workstations from CDW, at a cost not to exceed $6,687.90 from funds from the 9-1-1 Emergency Telephone Dispatch Services – 9-1-1 Fund balance.

BE IT FURTHER RESOLVED, that the Ingham County Board of Commissioners authorizes the Controller/Administrator to make the necessary budget adjustments in the Ingham County 9-1-1 Center 2017 budget.

BE IT FURTHER RESOLVED, that the Chairperson of the Board of Commissioners is authorized to sign any contracts/purchase order documents on behalf of the County after approval as to form by the County Attorney.
TO: Sandra Dargatz, Fair  
FROM: James Hudgins, Director of Purchasing, jhudgins@ingham.org  
DATE: January 19, 2017  
RE: Memo of performance for RFP No. 8-17: Constructing Four (4) Pole Barns at the Ingham County Fairgrounds

Per your request, the Purchasing Department sought proposals from qualified and experienced general contractors for the purpose of constructing four (4) new County-supplied pole barn kits at the Ingham County Fairgrounds. The new buildings will be four (4) sided, with a 30-foot width, 160-foot length, and 14-foot high clearance.

The RFP was advertised in the Lansing State Journal, City Pulse and posted on the Ingham County Purchasing Department’s website.

The Purchasing Department can confirm the following:

<table>
<thead>
<tr>
<th>Function</th>
<th>Overall Number of Vendors</th>
<th>Number of Local Vendors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vendor invited to propose</td>
<td>109</td>
<td>35</td>
</tr>
<tr>
<td>Vendor attending pre-proposal meeting</td>
<td>14</td>
<td>4</td>
</tr>
<tr>
<td>Vendors responding</td>
<td>5</td>
<td>3</td>
</tr>
</tbody>
</table>

The following grid is a summary of the vendors’ costs:

<table>
<thead>
<tr>
<th>Vendor</th>
<th>Local Pref</th>
<th>Total Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>GM Contracting</td>
<td>No, Newaygo</td>
<td>$114,900.00</td>
</tr>
<tr>
<td>Allied Building Service Company of Detroit</td>
<td>No, Detroit</td>
<td>$127,000.00</td>
</tr>
<tr>
<td>LJ Trumble Builders LLC</td>
<td>Yes, Lansing</td>
<td>$219,400.00</td>
</tr>
<tr>
<td>Nielsen Commercial Construction</td>
<td>Yes, Holt</td>
<td>$285,900.00</td>
</tr>
<tr>
<td>Laux Construction LLC</td>
<td>Yes, Holt</td>
<td>$329,500.00</td>
</tr>
</tbody>
</table>

You are now ready to complete the final steps in the process: 1) Evaluate the submissions; 2) confirm funds are available; 3) submit evaluation to the Purchasing Department with your recommendation; 4) write a memo of explanation; and, 5) prepare a resolution for Board approval.
Prevailing wage is a requirement of this request for proposal because the construction cost is anticipated to be over $10,000. A preconstruction meeting is required to ensure all contractors are in compliance with prevailing wages and proper bonding. Please contact the Purchasing Department and coordinate a date and time for the preconstruction meeting.

*This Memorandum is to be included with your memo and resolution submission to the “Resolutions group” as acknowledgement of the Purchasing Department’s participation in the proposal purchasing process.*

*If I can be of further assistance, please do not hesitate to contact me by e-mail at jhudgins@ingham.org or by phone at 676-7309.*
Memorandum

To:   Ingham County Purchasing Office  
       Ingham County Controller’s Office  
       Ingham County Board of Commissioners - County Service Committee, Chair  
       Ingham County Board of Commissioners - County Finance Committee, Chair  
       Ingham County Board of Commissioners, Chair  

From: Sandra Dargatz, Executive Director, Ingham County Fair  

Date: February 7, 2017  

RE: Resolution Authorizing Entering Into A Contract with GM Contracting for General Contracting Services for the Construction of Four Pole Barn Kits at the Ingham County Fairgrounds  

The four existing horse barns on the south end of the fairgrounds have reached the end of their useful life and are currently only able to be utilized for horse event; due to the height limitations of the barn entrances and the fixed interior horse stalls.  

Annually, the fairgrounds generate $45,000 in off season revenue through the usage of all other buildings as RV/vehicle storage throughout the winter months. Adding the four newly purchased pole barns to the fairgrounds would provide an additional $17,000 in RV/vehicle storage revenue annually and increase the potential for creation of off-season facility revenue.  

After careful review of bids, the Purchasing Director and Fair Board both concur that a contract be awarded to GM Contracting who submitted the lowest responsible bid in the amount not to exceed $114,900.00, for general contracting services for the construction of four, newly purchased pole barn kits at the Ingham County Fairgrounds. The funds for this project have been budgeted and approved in the 2017 hotel/motel CIP account number 56176900-976000 for $200,000.00.  

I respectfully recommend approval of the attached resolution to support the general contracting services for the construction of four pole barn kits at the Ingham County Fairgrounds.  

Sincerely,  

Sandra Dargatz  
Executive Director, Ingham County Fair  
(517) 676-2857
Introduced by the County Services and Finance Committees of the:

INGHAM COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO AWARD A CONTRACT TO GM CONTRACTING FOR CONSTRUCTION OF FOUR POLE BARN KITS

WHEREAS, the four existing horse barns on the south end of the fairgrounds have reaching the end of their useful life; and

WHEREAS, the newly purchased pole barn kits will have the capacity to increase the collection of winter storage revenue and increase off season facility rentals; and

WHEREAS, after careful review of bids, the Purchasing Director and Fair Board both concur that a contract be awarded to GM Contracting who submitted the lowest responsible bid in the amount not to exceed $114,900.00, for general contracting services for the construction of four pole barn kits at the Ingham County Fairgrounds; and

WHEREAS, the funds for this project have been budgeted and approved in the 2017 hotel/motel CIP account number 56176900-976000 for $200,000.00.

THEREFORE BE IT RESOLVED, the Ingham County Board of Commissioners hereby authorizes awarding a contract to GM Contracting located at 5276 Muskego Dr, P.O. Box 574, Newago, MI 49337 for general contracting services for the construction of four pole barn kits at the Ingham County Fairgrounds, for a total cost not to exceed $114,900.00.

BE IT FURTHER RESOLVED, the Ingham County Controller/Administrator is authorized to transfer funds from the Hotel/Motel CIP funds to the 2017 Ingham County Fair CIP account #56176900-976000.

BE IT FURTHER RESOLVED, that the Chairperson of the Ingham County Board of Commissioners is authorized to sign any necessary contract documents consistent with this resolution upon approval as to form by the County Attorney.
TO: Board of Commissioners, County Services and Finance Committees

FROM: Rick Terrill, Facilities Director

DATE: February 6, 2017

SUBJECT: Resolution authorizing an agreement with Nelson Trane for the purpose of upgrading our existing Tracer Summit System at the Veterans Memorial Courthouse (VMC)

For the meeting agendas of: February 21 and February 22

BACKGROUND
The existing Building Control Units are failing due to age and are in need of replacement.

ALTERNATIVES
There are no alternatives for this project as Tracer Summit is proprietary so parts are only available through Trane.

FINANCIAL IMPACT
The Facilities Department is unable to upgrade all of the controls on the VMC side as our budget is only $41,000.00. For a cost of $11,437.00 the current Building Control Unit will be replaced with a new System Controller which can communicate with both the existing controllers as well as any new controllers. Three of the Air Handler Unit controllers will also be replaced with new Unit Controllers for a cost of $9,064.00 each, a total cost of $38,629.00.

Funds for the project are available in the 2017 approved CIP line item #245-26710-979000-7FC09.

OTHER CONSIDERATIONS
There are no other considerations for this project.

RECOMMENDATION
Based on the information presented, both the Purchasing and Facilities Departments respectfully recommend approval of the attached resolution to support a contract with Nelson Trane to upgrade our existing Tracer Summit System at Veterans Memorial Courthouse.
Introducing by the County Services and Finance Committees of the:

INGHAM COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO AWARD A CONTRACT TO NELSON TRANE
TO UPGRADE EXISTING TRACER SUMMIT SYSTEM

WHEREAS, the existing Building Control Units are failing due to age and are in need of replacement; and

WHEREAS, Tracer Summit is proprietary therefore parts are only available through Trane; and

WHEREAS, the Facilities Department is unable to upgrade all of the controls on the VMC side as our budget is only $41,000.00; and

WHEREAS, for a cost of $11,437.00 we plan to replace the current Building Control Unit with a new System Controller which can communicate with both the existing controllers as well as any new controllers; and

WHEREAS, three of the Air Handler Unit controllers will also be replaced with new Unit Controller for a cost of $9,064.00 each; and

WHEREAS, this project will be completed for a total cost of $38,629.00; and

WHEREAS, funds are available in the 2017 approved CIP line item #245-26710-979000-7FC09.

THEREFORE BE IT RESOLVED, the Ingham County Board of Commissioners authorizes a contract with Nelson Trane, 5335 Hill 23 Drive, Flint, MI 48507-3906, to upgrade our existing tracer summit system at the Veterans Memorial Courthouse for a not to exceed cost of $38,629.00.

BE IT FURTHER RESOLVED, the Ingham County Board of Commissioners authorizes the Board Chairperson to sign any necessary contract documents that are consistent with this resolution and approved as to form by the County Attorney.
TO: Board of Commissioners, County Services, Human Services and Finance Committees

FROM: Rick Terrill, Facilities Director

DATE: February 3, 2017

SUBJECT: Resolution authorizing two purchase orders for the 25 ton RTU #2 replacement at Forest Community Health Center

For the meeting agendas of: February 21, February 22 and February 27

BACKGROUND
The 25 ton RTU #2 at Forest Community Health Center is in need of replacement.

ALTERNATIVES
There are no alternatives for this project.

FINANCIAL IMPACT
Both Trane US Inc., and Ingham County are members of the US Community Contract Program.

Purchasing the unit directly through the manufacturer, Trane US Inc., and the US Community Contract, the County avoids paying the mark-up cost that would apply if the unit was purchased through Nelson Trane.

The Facilities Department is asking for a $5,000.00 contingency for any unseen circumstances that may arise during installation.

The Facilities Department is requesting approval to issue two purchase orders totaling $76,627.00, for the following:


4. Nelson Trane for installation of the rooftop unit for a cost of $34,130.00, which includes the requested $5,000.00 contingency.

Funds for the project are available in the 2017 approved CIP line item #245-60199-976000-7FC10.

OTHER CONSIDERATIONS
There are no other considerations for this project.

RECOMMENDATION
Based on the information presented, I respectfully recommend approval of the attached resolution to support the issuing of two purchase orders for the 25 ton RTU #2 replacement at Forest Community Health Center.
Introduced by the County Services, Human Services and Finance Committees of the:

INGHAM COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO AUTHORIZE PURCHASE AND INSTALLATION OF AIR HANDLER UNITS AT FOREST COMMUNITY HEALTH CENTER

WHEREAS, the 25 ton RTU #2 at Forest Community Health Center is in need of replacement; and

WHEREAS, both Trane US Inc., and Ingham County are members of the US Community Contract Program; and

WHEREAS, purchasing the unit directly through the manufacturer, Trane US Inc., and the US Community Contract, the County avoids paying the mark-up cost that would apply if the unit was purchased through Nelson Trane; and

WHEREAS, the Facilities Department is asking for a $5,000.00 contingency for any unseen circumstances that may arise during installation; and

WHEREAS, the Facilities Department is requesting approval to issue two purchase orders totaling $76,627.00 for the following:

1. Trane US Inc., through a co-op with US Community Contract #15-JLP-023 to purchase the 25 ton rooftop unit for a cost of $42,497.00.

2. Nelson Trane for installation of the rooftop unit for a cost of $34,130.00 which includes the requested $5,000.00 contingency; and

WHEREAS, funds for the project are available in the 2017 approved CIP line item #245-60199-976000-7FC10.

THEREFORE BE IT RESOLVED, the Ingham County Board of Commissioners authorizes two purchase orders for the 25 ton RTU #2 replacement at Forest Community Health Center as follows.

1. Trane US Inc., 3600 Pammel Creek Road, LaCrosse, Wisconsin, 54601-7599, through a co-op with US Community Contract #15-JLP-023 to purchase the rooftop unit for a total cost of $42,497.00.

2. Nelson Trane, 5335 Hill 23 Drive, Flint, Michigan, 48507-3906, for installation of the rooftop unit for a total cost of $34,130.00 which includes the $5,000.00 contingency.

BE IT FURTHER RESOLVED, the project will be completed for a total not to exceed total cost of $76,627.00 which includes the $5,000.00 contingency.

BE IT FURTHER RESOLVED, the Ingham County Board of Commissioners authorizes the Board Chairperson to sign any necessary contract documents that are consistent with this resolution and approved as to form by the County Attorney.
TO: Board of Commissioners Human Services and Finance Committees
FROM: Linda S. Vail, MPA, Health Officer
DATE: February 6, 2017
SUBJECT: Acceptance of Breast and Cervical Funds from MPCA
For the meeting agendas of 2/22/17 and 2/27/17

BACKGROUND
The Ingham County Health Department (ICHD) has received an award from the Michigan Primary Care Association (MPCA) for $38,000 to hire a Community Health Worker (CHW). This position will provide breast and cervical cancer navigation services to women in Ingham County. The award will support establishing 1 FTE CHW position that will engage patients through a variety of methods, such as providing outreach, incentives and information at community events, in order to increase the number of cervical and breast cancer screenings performed within Ingham County.

ALTERNATIVES
There are no alternatives.

FINANCIAL IMPACT
The $38,000 in funding through this agreement will cover the cost of establishing 1 FTE CHW position.

OTHER CONSIDERATIONS
There are no other considerations.

RECOMMENDATION
Based on the information presented, I respectfully recommend approval of an agreement with MPCA in an amount up to $38,000 for the period of October 1, 2016 through September 30, 2017. In addition, I recommend the approval to establish 1 FTE Community Health Worker (CHW) position for the duration of the agreement.
Introduced by the Human Services, County Services and Finance Committees of the:

INGHAM COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO AUTHORIZE AN AGREEMENT WITH MICHIGAN PRIMARY CARE ASSOCIATION TO PROVIDE FUNDING FOR A 1 FTE COMMUNITY HEALTH WORKER POSITION

WHEREAS, the Ingham County Health Department (ICHD) has received an award from the Michigan Primary Care Association (MPCA) for $38,000 to hire a Community Health Worker (CHW); and

WHEREAS, this position will provide breast and cervical cancer navigation services to women in Ingham County; and

WHEREAS, the award will support establishing 1 FTE CHW position that will engage patients through a variety of methods, such as providing outreach, incentives and information at community events, in order to increase the number of cervical and breast cancer screenings performed within Ingham County; and

WHEREAS, the Health Officer recommends approval of an agreement with MPCA in an amount up to $38,000 for the period of October 1, 2016 through September 30, 2017; and

WHEREAS, the Health Officer also recommends establishing 1 FTE Community Health Worker (CHW) position for the duration of the agreement.

THEREFORE BE IT RESOLVED, that the Ingham County Board of Commissioners authorizes an agreement with MPCA in an amount up to $38,000 for the period of October 1, 2016 through September 30, 2017.

BE IT FURTHER RESOLVED, that the Ingham County Board of Commissioners also authorizes establishing 1 FTE Community Health Worker (CHW) position for the duration of the agreement.

BE IT FURTHER RESOLVED, that the Controller is authorized to make any necessary budget adjustments consistent with this resolution.

BE IT FURTHER RESOLVED, that the Chairperson of the Board of Commissioners is hereby authorized to sign the necessary contract documents on behalf of the county after approval as to form by the County Attorney.
MEMORANDUM

TO: County Services and Finance Committees

FROM: William Conklin, Managing Director
Road Department

DATE: January 26, 2017

SUBJECT: Act 51 Performance Audit Services Proposal by Auditor Plante-Moran

Per Michigan Public Act 298 of 2012, and the attached letter dated March 27, 2015, the State is requiring the County to have our independent auditor, which per Resolution 16-360 is currently Plante-Moran, do a “Performance Audit” for FY 2016 to “determine whether state funds received…were expended in compliance with provisions of Act 51” (of 1951, as amended).

Although the County on behalf of the Road Department annually submits an “Act 51 Report” and an annual audit of the road fund accounts per Section 26 of Act 283 of 1909, Act 298 of 2012 requires further performance auditing per chapter 6 of the US Governmental Auditing Standards (GAS) as explained in the attached information. For 2016, this additional performance audit report will need to accompany the ACT 51 report submittal.

Per the attached proposal letter dated December 7, 2016, Plante-Moran, the County’s current auditor, proposes to perform this additional Performance Audit for an additional fee not to exceed $7,000.

Therefore the Road and Financial Services Departments respectfully recommend the Board of Commissioners adopt the attached resolution and accept the attached Act 51 Road fund performance auditing proposal from Plante-Moran, PLLC.
December 7, 2016

Ms. Kara Hope, Chair
County Board of Commissioners
P.O. Box 319
Mason, MI 48854

Dear Ms. Hope:

Thank you for your selection of Plante & Moran, PLLC to assist you. We are sending this letter and the accompanying Professional Services Agreement, which is hereby incorporated as part of this engagement letter, to confirm our understanding of the nature, limitations, and terms of the services we will provide to Ingham County, Michigan (“Ingham County”).

Scope of Services

We will perform a performance audit of Ingham County’s compliance with Public Act 51 of 1951, as amended (“Act 51”) for the year ended December 31, 2016 as required by the Michigan Department of Transportation for the Road Fund expenses.

If you require any additional services, including auditing, accounting, consulting, or tax assistance, those services will be detailed in a separate engagement letter.

Timing of Services

We expect to perform fieldwork for this engagement at the same time we perform the financial statement audit.

Fees and Payment Terms

Our fee for this engagement will be based on the value of the services provided, which is primarily a function of the time that Plante Moran staff expends at our current hourly rates. We estimate that our fee for this engagement will range from $5,000 to $7,000. Payments are due as invoiced.

If you are in agreement with our understanding of this engagement, as set forth in this engagement letter and the accompanying Professional Services Agreement, please sign the enclosed copy of this letter and return it to us with the accompanying Professional Services Agreement.
Thank you for the opportunity to serve you.

Very truly yours,

Plante & Moran, PLLC

William E. Brickey

Agreed and Accepted

We accept this engagement letter and the accompanying Professional Services Agreement, which set forth the entire agreement between Ingham County, Michigan and Plante & Moran, PLLC with respect to the services specified in the Scope of Services section of this engagement letter.

Ingham County, Michigan

Kara Hope  Date

County Board of Commissioners Chair
Title
Professional Services Agreement – Act 51 Performance Audit
Addendum to Plante & Moran, PLLC Engagement Letter

This Professional Services Agreement is part of the engagement letter for Act 51 Performance Audit services dated December 7, 2016 between Plante & Moran, PLLC (referred to herein as “PM”) and Ingham County, Michigan (referred to herein as “Ingham County”).

1. Management Responsibilities – Ingham County management is responsible for compliance with Act 51 of 1951, as amended, the proper recording of the related financial information and the completeness and accuracy of the information presented within the Act 51 report. Management is also responsible for the capability and integrity of Ingham County personnel responsible for Ingham County’s underlying accounting and financial records.

Ingham County personnel will provide PM, in a timely and orderly manner, with access to all information of which management is aware that is relevant to the Act 51 performance audit, such as records, documentation, and other matters and additional information that the auditor may request from management for the purpose of the audit. This includes providing assistance and information PM requests during the course of its performance audit, including retrieval of records and preparation of schedules and analyses of accounts. A written request for information to be provided will be submitted under separate cover and supplemented by additional written and oral requests as necessary during the course of PM’s audit. In addition, Ingham County will provide PM with all information in its possession that has a material impact on any material transaction and that information will be complete, truthful, and accurate. Ingham County will allow PM unrestricted access to personnel within Ingham County from whom PM determines it necessary to obtain audit evidence.

Management is responsible for making all management decisions and performing all management functions relating to compliance with Act 51 and the related financial information. Ingham County has designated Jill Rhode to oversee the services PM provides.

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing PM about all known or suspected fraud affecting Ingham County involving (a) management, (b) employees who have significant roles in internal control, and (c) others where the fraud could have a material effect on compliance with Act 51. Management’s responsibilities include informing PM of its knowledge of any allegations of fraud or suspected fraud affecting Ingham County received in communications from employees, former employees, regulators, or others. In addition, management is responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

Management is responsible for establishing and maintaining effective internal control over compliance for Act 51 funding that provides reasonable assurance that the auditee is managing these funds in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on Act 51 compliance.

2. Objective of a Performance Audit – The objective of PM’s performance audit is to determine whether Ingham County has administered its Act 51 funds in compliance with the requirements of PA 51 of 1951, as amended. PM offers no guarantee, express or implied, that its report will conclude that Ingham County administers its Act 51 funds in substantial compliance with Act 51, or that it will be able to determine whether Ingham County has administered its Act 51 funds in compliance with the requirements of PA 51 in the event that Ingham County’s internal controls or accounting and financial records prove to be unreliable or otherwise not auditible. If PM is unable to come to a conclusion about compliance or if PM discovers findings, PM will discuss the reasons with Ingham County management in advance of the issuance of its audit report. If, for any reason, PM is prevented from completing its performance audit, PM may terminate the engagement and decline to issue a report.

3. Internal Controls – Ingham County is responsible for the design, implementation, and maintenance of internal controls relevant to Act 51 compliance, including controls established for the purpose of preventing or detecting errors in financial reporting, preventing fraud or misappropriation of assets, and identifying and complying with applicable laws and regulations, and with the provisions of contracts and grant agreements. PM, in making its risk assessments, will consider internal control relevant to Ingham County’s compliance with Act 51 in order to design audit procedures that are appropriate in the circumstances. PM’s audit will not be designed to provide assurance on the design or operating effectiveness of Ingham County’s internal controls or to identify all conditions that represent significant deficiencies in those internal controls. PM will communicate all significant deficiencies and material weaknesses in internal controls relevant to the performance audit of compliance with Act 51, instances of fraud, or misappropriation of assets that come to PM’s attention.

4. Audit Procedures and Limitations – PM’s performance audit will be conducted in accordance with Government Auditing Standards (“GAGAS”), issued by the Comptroller General of the United States, and will include examination, on a test basis, of evidence supporting Ingham County compliance with Act 51. An audit in accordance with GAGAS involves judgment about the number of transactions to be tested and the overall approach
Professional Services Agreement – Audit Services

to testing in each area. As a result, PM’s audit can only be designed to provide reasonable rather than absolute assurance that noncompliance is identified. In addition, an audit in accordance with GAGAS is not designed to detect errors or fraud that are immaterial to the audit objective. Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected always exists, even in an audit properly planned and performed in accordance with GAGAS. In recognition of these limitations, Ingham County acknowledges that PM’s audit cannot guarantee that all instances of noncompliance or fraud will be identified.

5. Government Auditing Standards – Under Government Auditing Standards, PM will make some assessments of Ingham County’s compliance with laws, regulations, and contract provisions specific to Act 51. While those assessments will not be sufficient to identify all noncompliance with applicable laws, regulations, and contract provisions, PM will communicate all noncompliance conditions that come to PM’s attention.

In accordance with Government Auditing Standards, a copy of PM’s most recent peer review report is included as an attachment to this agreement.

6. Auditor Communications – PM is obligated to communicate certain matters related to the audit to those responsible for governance of Ingham County, including instances of error or fraud, significant deficiencies and material weaknesses in internal control, and/or instances of noncompliance that PM identifies during its performance audit. PM will communicate these matters to the members of Ingham County’s audit committee. Ingham County acknowledges and agrees that communication in this manner is sufficient for Ingham County’s purposes. Under Government Auditing Standards PM is obligated to communicate instances of fraud, noncompliance or abuse that is material to the audit objective to those responsible for governance of Ingham County. In certain situations, Government Auditing Standards require disclosure of instances of known or likely fraud, noncompliance, or abuse directly to applicable governmental agencies. If such acts are detected during PM’s audit, PM will make required disclosures regarding these acts to applicable government agencies.

7. Accounting and Financial Records – Ingham County agrees that it is responsible for providing PM with accounting and financial records that are closed, complete, accurate, and in conformity with the requirements of Act 51 of 1951, as amended, for providing schedules and analyses of accounts that PM requests, and for making all Ingham County financial records and related information available to PM for purposes of PM’s audit. Where PM has provided estimates of the timing of its work and completion of PM’s engagement and issuance of PM’s report, those estimates are dependent on Ingham County providing PM with all such accounting and financial records, schedules, and analyses on the date PM’s work commences. PM will assess the condition of Ingham County’s accounting and financial records, schedules, and analyses of accounts prior to commencing its work. In the event that such records, schedules, and analyses are not closed, complete, or accurate, PM may have to reschedule its work, including the dates on which PM expects to complete its on-site procedures and issue its audit report.

In any circumstance where PM’s work is rescheduled due to Ingham County’s failure to provide information as described in the preceding paragraph, PM offers no guarantee, express or implied, that PM will be able to meet any previously established deadlines related to the completion of the audit work or issuance of its audit report. Because rescheduling audit work imposes additional costs on PM, in any circumstance where PM has provided estimated fees, those estimated fees may be adjusted for the additional time PM incurs as a result of rescheduling its work. These fee adjustments will be determined in accordance with the Fee Adjustments provision of this agreement.

8. Management Representations – Ingham County is responsible for Act 51 compliance along with the related financial information being audited and the implicit and explicit representations and assertions regarding compliance, and the recognition, measurement, presentation, and disclosure of information therein. During the course of the audit, PM will request information and explanations from Ingham County officers, management, and other personnel regarding accounting and financial matters, including information regarding internal controls, operations, future plans, and the nature and purpose of specific transactions. PM will also require that management make certain representations to PM in writing as a precondition to issuance of PM’s report.

PM’s audit procedures will be significantly affected by the representations and assertions PM receives from management and, accordingly, false representations could cause material error, noncompliance or fraud to go undetected by PM’s procedures. Accordingly, Ingham County acknowledges and agrees that it will instruct each person providing information, explanations, or representations to an auditor to provide true and complete information, to the best of his or her knowledge and belief. It is also agreed that any deliberate misrepresentation by any director, officer, or member of management, or any other person acting under the direction thereof (“Client Personnel”), intended to influence, coerce, manipulate, or mislead PM in the conduct of its audit of the financial information will be considered a material breach of this agreement. In addition, as a condition of its audit engagement, Ingham County agrees to indemnify and hold PM and its partners, affiliates, and employees harmless from any and all claims, including associated attorneys’ fees and costs, based on PM’s failure to detect material misstatements in Ingham County financial information or noncompliance resulting in whole or in part from
deliberate false or misleading representations, whether oral or written, made to PM by Client Personnel. This indemnity will be inoperative only if, and to the extent that, a court having competent jurisdiction has determined that PM failed to conduct its audit in accordance with GAGAS and such failure resulted in PM not determining such misrepresentation by Client Personnel was false.

9. Use of Report – PM's performance audit report is limited only to Act 51 compliance. This report is intended only for the information and use of management, the governing body, others within the entity, and the State of Michigan Department of Transportation and is not intended to be and should not be used by anyone other than these specified parties. Ingham County agrees not to reproduce or associate PM's audit report with any other report or financial statements, or portions thereof that are not the subject of this engagement.

10. Tax Return Preparation – This engagement does not include preparation of any tax returns or filings. If Ingham County requires tax services, including tax consulting or preparation of tax returns, those services will be detailed in a separate engagement letter.

11. Confidentiality, Ownership, and Retention of Workpapers – During the course of this engagement, PM and PM staff may have access to proprietary information of Ingham County, including, but not limited to, information regarding trade secrets, business methods, plans, or projects. PM acknowledges that such information, regardless of its form, is confidential and proprietary to Ingham County, and PM will not use such information for any purpose other than its audit or disclose such information to any other person or entity without the prior written consent of Ingham County.

In the interest of facilitating PM's services to Ingham County, PM may communicate or exchange data by internet, e-mail, facsimile transmission, or other electronic method. While PM will use its best efforts to keep such communications and transmissions secure in accordance with PM's obligations under applicable laws and professional standards, Ingham County recognizes and accepts that PM has no control over the unauthorized interception of these communications or transmissions once they have been sent, and consents to PM's use of these electronic devices during this engagement.

Professional standards require that PM create and retain certain workpapers for engagements of this nature. All workpapers created in the course of this engagement are and shall remain the property of PM. PM will maintain the confidentiality of all such workpapers as long as they remain in PM's possession.

Both Ingham County and PM acknowledge, however, that PM may be required to make its workpapers available to regulatory authorities or by court order or subpoena in a legal, administrative, arbitration, or similar proceeding in which PM is not a party. Disclosure of confidential information in accordance with requirements of regulatory authorities or pursuant to court order or subpoena shall not constitute a breach of the provisions of this agreement. In the event that a request for any confidential information or workpapers covered by this agreement is made by regulatory authorities or pursuant to a court order or subpoena, PM agrees to inform Ingham County in a timely manner of such request and to cooperate with Ingham County should it attempt, at Ingham County's cost, to limit such access. This provision will survive the termination of this agreement. PM's efforts in complying with such requests will be deemed billable to Ingham County as a separate engagement. PM shall be entitled to compensation for its time and reasonable reimbursement of its expenses (including legal fees) in complying with the request.

Both Ingham County and PM acknowledge that upon completion of the performance audit PM may be required to send an electronic copy of Ingham County's performance audit report directly to the State of Michigan pursuant to Michigan Department of Transportation Regulations. Ingham County authorizes and directs PM to provide such information and disclosure of such information shall not constitute a breach of the provisions of this agreement.

PM reserves the right to destroy, and it is understood that PM will destroy, workpapers created in the course of this engagement in accordance with PM's record retention and destruction policies, which are designed to meet all relevant regulatory requirements for retention of workpapers. PM has no obligation to maintain workpapers other than for its own purposes or to meet those regulatory requirements.

Upon Ingham County's written request, PM may, at its sole discretion, allow others to view any workpapers remaining in its possession if there is a specific business purpose for such a review. PM will evaluate each written request independently. Ingham County acknowledges and agrees that PM will have no obligation to provide such access or to provide copies of PM's workpapers, without regard to whether access had been granted with respect to any prior requests.

12. Consent to Disclosures to Service Providers – In some circumstances, PM may use third-party service providers to assist with its services. In those circumstances, PM will require any such third-party service provider to: (i) maintain the confidentiality of any information furnished; and (ii) not use any information for any purpose unrelated to assisting with PM's services for Ingham County. In order to enable these service providers to assist PM in this capacity, Ingham County, by its duly authorized signature on the accompanying engagement letter, consents to PM's disclosure of all or any portion of Ingham County's information to such service providers to the extent such information is relevant to the services such third-party service providers may provide and agrees that
Professional Services Agreement – Audit Services

PM’s disclosure of such information for such purposes shall not constitute a breach of the provisions of this agreement. Ingham County’s consent shall be continuing until the services provided for this engagement agreement are completed.

13. Fee Quotes – In any circumstance where PM has provided estimated fees, fixed fees, or not-to-exceed fees (“Fee Quotes”), these Fee Quotes are based on information provided by Ingham County regarding the nature and condition of its accounting, financial, and tax records; the nature and character of transactions reflected in those records; and the design and operating effectiveness of its internal controls. Ingham County acknowledges that the following circumstances may result in an increase in fees:

- Failure by Ingham County to prepare for the audit as evidenced by accounts and records that have not been subject to normal year-end closing and reconciliation procedures;
- Failure by Ingham County to complete the audit preparation work by the applicable due dates;
- Significant unanticipated or undisclosed transactions, audit issues, or other such unforeseeable circumstances;
- Delays by Ingham County causing scheduling changes or disruption of fieldwork;
- After audit or post fieldwork circumstances requiring revisions to work previously completed or delays in resolution of issues that extend the period of time necessary to complete the audit.

PM will advise Ingham County in the event these circumstances occur, however it is acknowledged that the exact impact on the Fee Quote may not be determinable until the conclusion of the engagement. Such fee adjustments will be determined in accordance with the Fee Adjustments provision of this agreement.

14. Payment Terms – PM’s invoices for audit services are due on the agreed-upon dates. Other invoices are due upon receipt. In the event any of PM’s invoices are not paid in accordance with the terms of this agreement, PM may elect, at PM’s sole discretion, to suspend work until PM receives payment in full for all amounts due or terminate this engagement. In the event that work is suspended, for nonpayment or other reasons, and subsequently resumed, PM offers no guarantee, express or implied, that PM will be able to meet any previously established deadlines related to the completion of PM’s audit work or issuance of PM’s audit report upon resumption of PM’s work. Ingham County agrees that in the event PM stops work or terminates this Agreement as a result of Ingham County’s failure to pay fees on a timely basis for services rendered by PM as provided in this Agreement, or if PM terminates this Agreement for any other reason, PM shall not be liable for any damages that occur as a result of PM ceasing to render services.

15. Fee Adjustments – Any fee adjustments for reasons described elsewhere in this agreement will be determined based on the actual time expended by PM staff at PM’s current hourly rates, plus all reasonable and necessary travel and out-of-pocket costs incurred, and included as an adjustment to PM’s invoices related to this engagement. Ingham County acknowledges and agrees that payment for all such fee adjustments will be made in accordance with the payment terms provided in this agreement.

16. Exclusion of Certain Damages – In no event shall either party be liable to the other, whether a claim be in tort, contract, or otherwise, for any indirect, consequential, punitive, exemplary, lost profits, or similar damages in claims relating to PM’s services provided under this engagement.

17. Receipt of Legal Process – In the event PM is required to respond to a subpoena, court order, or other legal process (in a matter involving Ingham County but not PM) for the production of documents and/or testimony relative to information PM obtained and/or prepared during the course of this engagement, Ingham County agrees to compensate PM for the affected PM staff’s time at such staff’s current hourly rates, and to reimburse PM for all of PM’s out-of-pocket costs incurred associated with PM’s response unless otherwise reimbursed by a third party.

18. Subsequent Discovery of Facts – After the date of PM’s report on the performance audit, PM has no obligation to make any further or continuing inquiry or perform any other auditing procedures with respect to the audited information covered by PM’s report, unless new information that may affect the report comes to PM’s attention. If PM becomes aware of information that relates to the audit objectives in our performance audit but was not known to PM at the date of its report, and that is of such a nature and from such a source that PM would have investigated it had it come to PM’s attention during the course of the audit, PM will, as soon as practicable, undertake to determine whether the information is reliable and whether the facts existed at the date of PM’s report. In this connection, PM will discuss the matter with Ingham County and request cooperation in whatever investigation and modification of the audit report that may be necessary. Additional fees for such work will be determined based on the actual time that PM staff expend at PM’s current hourly rates, plus all reasonable and necessary travel and out-of-pocket costs incurred, and Ingham County acknowledges and agrees that payment for all such additional fees will be made in accordance with the payment terms provided in this agreement.
19. **Termination of Engagement** – This agreement may be terminated by either party upon written notice. Upon notification of termination, PM’s services will cease and PM’s engagement will be deemed to have been completed. Ingham County will be obligated to compensate PM for all time expended and to reimburse PM for all out-of-pocket expenditures through the date of termination of this engagement.

20. **Entire Agreement** – This engagement agreement is contractual in nature, and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties regarding the subject matter hereof. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this agreement, signed by all of the parties.

21. **Severability** – If any provision of this engagement agreement (in whole or part) is held to be invalid or otherwise unenforceable, the other provisions shall remain in full force and effect.

22. **Force Majeure** – Neither party shall be deemed to be in breach of this engagement agreement as a result of any delays or non-performance directly or indirectly resulting from circumstances or causes beyond its reasonable control, including, without limitation, fire or other casualty, acts of God, war or other violence, or epidemic (each individually a “Force Majeure Event”). Ingham County acknowledges and agrees that a Force Majeure Event shall not excuse any payment obligation relating to fees or costs incurred prior to any such Force Majeure Event.

23. **Signatures** – Any electronic signature transmitted through DocuSign or manual signature on this engagement letter transmitted by facsimile or by electronic mail in portable document format may be considered an original signature.

24. **Governing Law** – This agreement shall be governed by and construed in accordance with the laws of the State of Michigan, and jurisdiction over any action to enforce this agreement, or any dispute arising from or relating to this agreement shall reside exclusively within the State of Michigan.

   **End of Professional Services Agreement – Act 51 Performance Audit**
To the Partners of Plante & Moran, PLLC
and the AICPA National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Plante & Moran, PLLC (the firm) applicable to non-SEC issuers in effect for the year ended June 30, 2013. 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. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm’s compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under Government Auditing Standards; audits of employee benefit plans, audits performed under FDICIA and examinations of service organizations (SOC 1 and SOC 2).

In our opinion, the system of quality control for the accounting and auditing practice of Plante & Moran, PLLC, applicable to non-SEC issuers in effect for the year ended June 30, 2013, 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. Plante & Moran, PLLC has received a rating of pass.

Baton Rouge, Louisiana
November 15, 2013
March 27, 2015

Board of County Road Commissioners

This letter is to inform you of changes required by Public Act 298 of 2012. In lieu of the Michigan Department of Transportation (MDOT) hiring auditors to comply with the new performance audit requirements, MDOT has worked with both the County Road Association of Michigan and Michigan Municipal League to establish additional audit testing to be done by your Certified Public Accountant (CPA) at the time of your annual financial audit.

Attached you will find an overview of PA 298 of 2012. The attached was developed with the assistance of the Michigan Association of Certified Public Accountants and is intended to help in deciphering PA 298 of 2012, which reads as follows: "In addition to the financial compliance audits required by law, the department may conduct performance audits and make investigations of the disposition of all state funds received by county road commissions, county boards of commissioners, or any other county governmental agency acting as the county road authority, for transportation purposes to determine compliance with the terms and conditions of this act. Performance audits shall be conducted according to government auditing standards issued by the United States general accounting office. The department shall develop performance audit procedures and reporting requirements sufficient to determine whether funds expended under this section were expended in compliance with this act by September 1, 2012 and shall report to the transportation committees of the senate and house of representatives no later than October 1, 2012 on the additional audit procedures and reporting requirements. The department shall provide notice to the county road commission, county board of commissioners, or any other county governmental agency acting as the county road authority, as applicable, of the standards to be used for audits performed under this subsection. The notice shall be provided 6 months prior to the fiscal year in which the audit is conducted. The department shall notify the county road commission, county board of commissioners, or any other county governmental agency acting as the county road authority of any subsequent changes to the standards. County road commissions, county boards of commissioners, or any other county governmental agencies acting as county road authorities, as applicable, shall make available to the department the pertinent records for the audit. Performance audits may be performed at the discretion of the department or upon receiving a request from the speaker of the house of representatives or the senate majority leader."

This attachment is a useful tool to share with your CPA and to refer during your audit process. All audit periods starting October 1, 2015 and after, will need to ensure the attached overview is complied with by your CPA when conducting your annual financial audit. If you have any questions, please contact myself or Andrea Mowry at 517-335-2366 or via email at MowryA@michigan.gov.

Sincerely,

[Signature]
Edward A. Tumpf, Administrator
Financial Operations Division
Bureau of Finance and Administration

Enclosure
PERFORMANCE AUDITING
UNDER PUBLIC ACT 298 of 2012

OVERVIEW/INTRODUCTION

Public Act 298 of 2012 allows the Department of Transportation to request the local agency (road commission, county, city or village expending Act 51 monies) to engage an auditor to conduct a “performance audit” of whether it has expended funds in compliance with Act 51 of 1951, as amended (Act 51). Any local agency that is required to engage for such an audit will be notified by the Department of Transportation at least 6 months prior to the fiscal year for which the audit is to be conducted.

Performance audits completed under the provisions of Michigan Public Act 298 of 2012 must be performed by an independent certified public accountant that is currently licensed to practice in the State of Michigan or by an employee of the Department of Transportation. Such performance audits shall be made in accordance with the standards applicable to performance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States (GAS). The objective of performance audits under these procedures is to determine whether State funds received by county road commissions, county boards of commissioners, any other county governmental agency acting as the county road authority, cities, and villages (hereinafter collectively referred to as Auditee) for transportation purposes were expended in compliance with provisions of (Act 51).

ENGAGEMENT

Practitioners should plan and perform the performance audits to determine compliance with Act 51. In addition to reviewing Act 51, practitioners can find guidance on Act 51 compliance using the Michigan Department of Treasury’s audit guides for local agencies and road commissions when designing procedures to assess each Auditee’s compliance with such requirements.

In carrying out the performance audits, as stated in Chapter 6 of GAS, practitioners must assess internal control relative to the audit objective (Auditee compliance with Act 51).

The practitioner’s assessment of an Auditee’s internal control might identify internal control deficiencies and will serve as a basis for designing procedures to test and assess the Auditee’s compliance with Act 51 and, generally, will serve as a basis for the “cause” element of report findings, as noted in section 6.76 of GAS and mentioned later in this document.

REPORTING

Practitioners should prepare audit reports that contain (1) the objectives, scope (regarding both internal control and compliance), and methodology of the audit; (2) the audit results,
including internal control and/or compliance findings, conclusions, and recommendations, as appropriate; (3) a statement about the practitioner’s compliance with GAS; (4) a summary of the views of responsible officials; and if applicable, (5) the nature of any confidential or sensitive information omitted vi.

When practitioners identify significant control deficiencies, such as a poor design or an ineffective implementation of a well-designed control, the practitioner should include such deficiencies as findings in their performance audit report vii.

When practitioners conclude, based on sufficient, appropriate evidence, that fraud, noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse either has occurred or is likely to have occurred which is significant within the context of the audit objectives, they should report the matter as a finding viii. Each audit finding should contain a condition, criteria, cause, effect, and the resultant recommendation ix.

Reports should also contain the practitioner’s overall conclusions on the audit objectives which are based on related audit findings and other evidence considered by the practitioner; report conclusions are logical inferences about the program based on the practitioner’s findings, not merely a summary of the findings x.

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vi See MCL 247.662 and MCL 247.663
vii Refer to the Audit Manual for Local Units of Government in Michigan
viii Refer to the auditing procedures within the Uniform Accounting Procedures Manual for County Road Commissions
ix See GAS 6.16-6.27
x All references are to the 2011 Revision of GAS
xi See GAS 7.08
xii See GAS 7.19
xiii See GAS 7.21
xiv See GAS 6.37, 6.74-6.77, and 7.14
xv See GAS 7.27
Agenda Item 6a

Introduced by the County Services and Finance Committees of the:

INGHAM COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO AWARD A CONTRACT TO PLANTE-MORAN, PLLC
TO CONDUCT A PERFORMANCE AUDIT OF THE COUNTY ROAD FUND

WHEREAS, per Michigan Public Act 298 of 2012, and the attached letter dated March 27, 2015, the State is requiring the County to have our independent auditor, perform a “Performance Audit” per chapter 6 of the US Governmental Auditing Standards (GAS) as explained in the attached information, to determine whether state funds received in 2016 by the road fund were expended in compliance with the provisions of Act 51 of 1951, as amended; and

WHEREAS, per Resolution 16-360, the Board of Commissioners authorized Plante-Moran, PLLC, to be the County’s Independent Auditor for 2016 and 2017; and

WHEREAS, per the attached proposal letter dated December 7, 2016, Plante-Moran proposes to perform the Act 51 Performance Audit for a fee not to exceed $7,000; and

WHEREAS, Road Department and Financial Services Department staff have reviewed the December 7, 2016, Plante-Moran proposal and agree that it should be accepted.

THEREFORE BE IT RESOLVED, that the Ingham County Board of Commissioners authorizes extending the current professional services contract with Plante-Moran, PLLC, based on its December 7, 2016, proposal to perform the 2016 Road Fund Performance Audit as required by Michigan Public Act 298 of 2012, and the attached letter dated March 27, 2015, for the not-to-exceed fee of $7,000.00.

BE IT FURTHER RESOLVED, that the Chairperson of the Ingham County Board of Commissioners is hereby authorized to sign any necessary contract documents consistent with this resolution, on behalf of the County, after approved as to form by the County Attorney.
Agenda Item 6b

TO: County Services Committee and Finance Committee

FROM: William Conklin, Managing Director, Road Department

DATE: January 26, 2016

SUBJECT: Authorization for Continuation of Software Maintenance Agreement with Precision Solutions, Inc., for Road Department accounting software

This is a recommendation for the Board of Commissioners to authorize a continuing software annual maintenance agreement with Precision Computer Solutions, Incorporated, to provide the Road Department’s annual accounting software license and maintenance. The Road department uses Precision rather than the Munis system used by the County as Precision has more modules and features needed to maintain the road fund accounts as required for annual Act 51 reporting. The Road department and various county departments supporting road functions such as Finance, Budget, and Human Resources, have a combined total of 25 seats of Precision Software.

As indicated on the attached Precision invoice for 2017 and email committing to the same annual cost for 2018 and 2019, the cost for all 3 years will be $15,095 per year for the 25 seats for all 3 years, 2017-2019.

The Road and Financial Services Departments therefore respectfully recommend the Board of Commissioners adopt the attached resolution to authorize the continuing annual accounting software license and maintenance contract with Precision Computer Solutions, Incorporated.
**INVOICE**

**INVOICE NO:** 19467  
**INVOICE DATE:** 01/01/2017  
**PAYMENT TERMS:** Ten Days  
**PURCHASE ORDER:**

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**BILL TO:**  
Ingham County Dept of Transportation & Roads  
Accounts Payable  
P.O. Box 38  
Mason, MI  
48854-0038

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**SERVICES:**

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</tbody>
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**AMOUNT DUE:** $15,095.00

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Phone: 810-987-8748 ~ Fax: 810-987-8779  
www.precisioncs.net
Conklin, William

From: Ronda Ryan <RRyan@precisioncs.net>
Sent: Wednesday, January 25, 2017 4:00 PM
To: Rhode, Jill
Cc: Conklin, William
Subject: Precision Computer Solutions Maintenance Agreement Annual Fees

Dear Jill,

This email serves as confirmation your Maintenance Fees will remain at $15,095 during 2018 and 2019 for your current 25 user licenses.

We appreciate your business!
Thank you!

Ronda J Ryan
Precision Computer Solutions
810.987.8748, ext 112
Intended by the County Services and Finance Committees of the:

INGHAM COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO AWARD A CONTRACT TO PRECISION SOLUTIONS, INC.
FOR A SOFTWARE LICENSE AND MAINTENANCE AGREEMENT

WHEREAS, the Road Department uses Precision Computer Solutions, Inc., (Precision) software to maintain the road fund accounts as required for annual reporting of Michigan Transportation Fund usage as required by Michigan Public Act 51 of 1951, as amended; and

WHEREAS, like most software vendors, Precision charges an annual software license and maintenance fee to support and keep the software updated; and

WHEREAS, as indicated on the attached Precision invoice for 2017 and email committing to the same annual software license and maintenance cost for 2018 and 2019, the cost for all 3 years will be $15,095 per year for 25 work-station seats for all 3 years, 2017-2019; and

WHEREAS, the Road and Financial Services Departments therefore respectfully recommend the Board of Commissioners authorize the continuing annual accounting software license and maintenance contract with Precision Computer Solutions, Incorporated.

THEREFORE BE IT RESOLVED, that the Ingham County Board of Commissioners authorizes a continuing software annual maintenance agreement with Precision Computer Solutions, Incorporated, to provide the Road Department’s annual accounting software license and maintenance for $15,095 per year for 25 work-station seats for all 3 years, 2017-2019.

BE IT FURTHER RESOLVED, that the Ingham County Board of Commissioners authorizes the Purchasing Department to issue a Purchase Order in an amount not to exceed $15,095 per year to Precision Computer Solutions, Incorporated, Fort Gratiot, MI, for annual accounting software license and maintenance for all 3 years, 2017-2019.
TO: Board of Commissioners County Services Committee and Finance Committee

FROM: Timothy J. Dolehanty, Controller/Administrator

DATE: February 7, 2017

SUBJECT: Resolution to Assign Ingham County Qualified Energy Conservation Bond Allocation to the State of Michigan

For the meeting agendas of February 20 and February 21

BACKGROUND
Ingham County adopted Resolution 09-359 on October 27, 2009 designating a “recovery zone” for recovery zone facility bonds and recovery zone economic development bonds. The Board designated the entire County as a “recovery zone” eligible for participation in federal government programs under the American Recovery and Reinvestment Act of 2009, including the Qualified Energy Conservation Bond (QECB) program.

QECB is a financing tool that enables certain state, tribal, and local government issuers to borrow money to fund energy conservation projects. QECBs are taxable bonds, meaning investors must pay federal taxes on QECB interest they receive. Issuers may choose between structuring QECBs as tax credit bonds (bond investors receive federal tax credits in lieu of interest payments) or as direct subsidy bonds (bond issuers receive cash rebates from the U.S. Department of the Treasury to subsidize their net interest payments). Both tax credit and direct payment bonds subsidize borrowing costs.

QECB proceeds can be used to fund capital expenditures on a variety of projects including:
- Reducing energy consumption in publically owned buildings by at least 20%
- Implementing green community programs (including loans, grants, or other repayment mechanisms) such as efficient street lighting replacements and loan programs for residential energy efficiency improvements
- Developing rural capacity, specifically involving the production of electricity from renewable energy resources
- Supporting energy-related research facilities, research grants and research
- Implementing mass commuting and related facilities that reduce energy consumption and pollution
- Designing/running demonstration projects to promote the commercialization of energy-related technologies and processes
- Launching public education campaigns to promote energy efficiency.

The U.S. Congress authorized $3.2 billion of QECB issuance capacity with no statutory deadline for completion of qualified projects. Ingham County received a direct allocation of $1,740,102 in QECB issuance based on population. The maximum QECB allocation allowed for private activity bonds is $522,031. Bonding for governmental purpose projects must meet a minimum amount of $1,218,071.

Public and private ventures have expressed little interest in the QECB program for a number of reasons including:
• A QECB issuance takes several months to structure, market, price, and close.
• Issuers must have a binding commitment with a third party to spend at least 10% of the proceeds within six months of issuance
• Generally, QECBs are subject to rules that apply to tax-exempt bonds.
• QECBs are subject to sequestration.
• Small allocation sizes make it challenging to pay issuances costs and small issuances may be difficult to sell
• Lack of familiarity and coordination with other agencies
• Uncertainty of regulatory and legal concerns.
• Uncertainty of IRS rules.

The State has issued approximately 25% of its allocation of QECBs since 2009. Ingham County has not utilized this program and the State has requested that local units consider waiving their allocations to allow redistribution to other jurisdictions and projects. If the County wishes to waive its application it must be done by resolution of the Board of Commissioners.

ALTERNATIVES
The County could continue to reserve QECB funds for an as yet unknown development project. However, for reasons listed above including minimum and maximum allocation rates, meaningful participation in the QECB program is unlikely.

FINANCIAL IMPACT
County finances will not be impacted by remaining in or leaving the program.

OTHER CONSIDERATIONS
With little or no chance of a viable project being proposed in the near future, remaining in the program means $1.7 million will not be allocated under the QECB program. State officials believe these funds could be applied to qualifying projects in other Michigan communities if released by Ingham County.

RECOMMENDATION
Based on the information presented, I respectfully recommend approval of the attached resolution to submit to assign Ingham County QECB allocation to the State of Michigan
WHEREAS, Ingham County has been allocated Qualified Energy Conservation Bonds capacity; and

WHEREAS, pursuant to Section 54D of the Code, the County may assign all or a portion of such allocation to another entity; and

WHEREAS, Ingham County desires to assign its full allocation of Qualified Energy Conservation Bonds to the State of Michigan.

THEREFORE BE IT RESOLVED, that the State of Michigan is hereby assigned all of Ingham County’s Qualified Energy Conservation Bonds allocation in the amount of $1,740,102.

BE IT FURTHER RESOLVED, all resolutions and parts of resolutions insofar as the same conflict with the provisions of this resolution be and the same hereby are rescinded.

BE IT FURTHER RESOLVED, that the Chairperson of the Ingham County Board of Commissioners is hereby authorized to sign any necessary documents, on behalf of the County, after approved as to form by the County Attorney.
TO: Board of Commissioners County Services Committee and Finance Committee

FROM: Timothy J. Dolehanty, Controller/Administrator

DATE: January 24, 2017

SUBJECT: Controller/Administrator Office Reorganization

For the meeting agendas of February 7 and February 8

BACKGROUND

A Reorganization Procedure Policy was approved by the Board of Commissioners in 2014 (Resolution 14-462) to allow for careful analysis of office restructuring proposals based on workforce demands, financial resources and the needs of County residents. The pending retirement of the Chief Deputy Controller provided an opportunity to consider the structure of the personnel employed in the Controller/Administrator’s office. The Controller/Administrator, as principal advocate for the proposed reorganization, worked in conjunction with the Human Resources Department to ensure personnel issues are implemented according to the parameters of the Managerial and Confidential Employee Manual.

Under the proposed reorganization plan position number 223005 will change from Chief Deputy Controller (MCF 16) to Deputy Controller (MCF 15). The pay range for the new position ($89,027.83 to $106,860.58) will result in a small budget savings. Position number 223004 (Deputy Controller) was evaluated and did not warrant a change in level and thus will remain at MCF 15. An illustration below shows the structural change as proposed through this reorganization plan.
ALTERNATIVES
Continuation of the current organization structure will not have a harmful impact on operations.

FINANCIAL IMPACT
The proposed structure will result in an annual savings of approximately $8,400.

OTHER CONSIDERATIONS
None.

RECOMMENDATION
Based on the information presented, I respectfully recommend approval of the Controller/Administrator Office Reorganization plan as presented.
Introduced by the County Services and Finance Committees of the:

INGHAM COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO RESTRUCTURE CONTROLLER/ADMINISTRATOR OFFICE POSITIONS

WHEREAS, Ingham County established the office of Controller/Administrator with various responsibilities and duties as defined by state statute (MCL 46.13b); and

WHEREAS, based on current service needs of Ingham County and associated workload considerations of Chief Deputy Controller and Deputy Controller positions; and

WHEREAS, through reassignment of duties and sharing of personnel resources, it was determined that the Controller/Administrator office could be reorganized to promote operational efficiencies; and

WHEREAS, duties and responsibilities associated with the Deputy Controller position have evolved to encompass the same duties and responsibilities of a Chief Deputy Controller.

THEREFORE BE IT RESOLVED, that upon approval of this resolution, the following staffing changes shall be implemented effective March 1, 2017:

- Position number 223005/ Chief Deputy Controller is reclassified from MCF16 ($96,034.50 to $115,269.43) to MCF15 ($89,027.83 to $106,860.58).

BE IT FURTHER RESOLVED, that the Controller/Administrator’s Office is authorized to make any necessary budget adjustments and Position Allocation List adjustments consistent with this Resolution.