

**Proposal to Provide
Management Consulting Services
for the

City of Charlotte**

Submitted by:

Maner Costerisan, PC
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Contact Person:

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Submitted:

August 10, 2020
Proposal Effective for 90 Days

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August 10, 2020

City Council
City of Charlotte
111 E. Lawrence Avenue
Charlotte, MI 48813

Dear Council Members:

We appreciate the opportunity to present our proposal to provide contracted management consulting services to the City of Charlotte (City). We have enclosed ten copies of the proposal. We look forward to the opportunity to begin our relationship with the City. Our proposal is based on the original request for proposal and addendum dated July 27, 2020.

This proposal, which is a firm and irrevocable offer for 90 days, focuses on considerations which are important in our relationship as your contracted services partner. We will emphasize our capability to provide you with quality services and our commitment to effectively and efficiently fulfill the requirements of this engagement and your continuing organizational needs. We believe the information contained in this proposal will demonstrate to you that Maner Costerisan is best suited to serve your needs.

As a part of this proposal we are attaching various items concerning our qualifications. Maner Costerisan is a corporation and Steven R. Kirinovic, CPA, is authorized to negotiate and bind our firm in a contract with the City of Charlotte if we are selected.

We understand the importance of conducting an engagement in a manner that will cause the least disruption to your office and the highest level of continuity. All of our efforts are directed toward achieving the success of these projects with the highest degree of quality. We have included our most recent peer review report. We again received a “pass” report.

Qualifications

Maner Costerisan believes it is uniquely qualified to perform this engagement successfully because:

1. The leadership team we have selected for your engagement have worked in the governmental arena for many years. We have worked with 250+ governmental entities state-wide, including 20+ Cities as either the role of auditors or accounting/management services providers.
2. We have substantial experience leading change within organizations. We can assist the City within your internal structure to focus on change management and the specific process that need to change to make that process effective.
3. The partner in-charge of your project has almost 30 years of governmental experience including being the part of the management teams of many governmental entities providing accounting and management services to governmental entities state-wide.

4. One of the consulting principals assigned to your project specializes in outsourced chief financial officer and controller services to a wide variety of clients which has allowed him a variety of managerial roles to draw from as we oversee the management of the City. Another consulting principal on your engagement served as City Treasurer and part of the management team at the City of St. Johns in the past.
5. The senior manager assigned to your project was part of management of the City of Mason for 15 years, handling all the finance and treasurer duties at the City including supervising central accounting administration, budgeting, human resources, contract negotiations, and many other functions.
6. Throughout this engagement we will utilize creative facilitation and strategy. We will focus on strategic planning and operational effectiveness in order to achieve the goals set. We will work to streamline communications both internally and externally through a more structured format.
7. We have extensive experience working with City governments and analyzing administrative and accounting systems to assure they are operating at their most efficient levels.
8. We are committed to assigning excellent professional staff to your engagement that know how City government works and can learn your specific structure quickly and efficiently.
9. We have a strong commitment to communication with our clients throughout the course of an engagement to assure all necessary individuals are kept up on the progress we are making.
10. We have substantial experience in issuing and reviewing governmental audited financial statements so we will be able to step in as City Manager and provide the skills, knowledge, and experience the City will need to assure their 2020 audit is issued appropriately, with the goal of a "clean" audit.
11. We have a commitment to training programs to enhance the professional knowledge and competence of our staff members.
12. We have extensive experience in auditing, accounting, and other management advisory services to governmental entities.
13. Our firm has gained State-wide recognition of being a leader in providing service to governmental entities.
14. We have passed the test of time. Our audits have been accepted by the State of Michigan and the federal government. They have been reviewed by the federal government and have passed their quality control reviews.

The purpose of our engagement is to perform ongoing management consulting services for the City of Charlotte at the highest level of excellence for the most reasonable cost for the services that we will provide.

We are looking forward to beginning our professional relationship with the City of Charlotte. We hope you will agree that Maner Costerisan is the best firm to conduct these services. Please call me directly if you have any further questions, (517) 999-5810.

Sincerely,



Steven R. Kirinovic, CPA
Principal

Shareholder and Staff Experience

Choosing the right professionals to serve you is a critical element of success. In selecting the leaders for your service team, we reviewed carefully our understanding of your needs, as well as your plans, and identified the people whose credentials are ideal for you. The leaders we have selected have a demonstrated track record with governmental clients, strong technical backgrounds, and outstanding leadership and communication skills.

Client service and satisfaction are among our prime considerations. One of the most important services we provide our clients is monitoring their needs on a continual basis. This begins at the staff level and progresses all the way to the shareholders-in-charge of your account. We feel it is important that our clients have several resources to help them rather than just one. We have found this type of teamwork facilitates the identification of issues in advance and enables us to plan for them accordingly.

We currently have over 140 full-time staff members located in our Lansing office including individuals with experience with many different forms of governmental units, grants, payroll taxes, and information technology to name a few areas. The team leaders you will work with are indicated in the chart below. Individual bios outlining each person's unique qualifications are provided in the following pages.

Steven R. Kirinovic, CPA
Partner - Engagement Leader

Aaron M. Stevens, CPA
Consulting Partner

Jeffrey P. Allen, CPA/ABV
Consulting Partner

All of these individuals have significant experience working with a wide range of clients in the government arena and are, therefore, well-versed in numerous accounting and auditing issues.

In addition, upon being selected, an appropriate number of senior staff and staff would be assigned once detailed schedules have been determined.

During the course of the life of the agreement, we will maintain continuity of staff assigned to the engagement to the extent possible.

Our firm carries standard commercial general liability, auto, employers' liability and professional liability and umbrella liability insurance to protect the firm against risk areas. If we are the successful bidder and there is added information that is needed to be supplied to the City, we will accommodate those appropriately. We will not subcontract any of the noted work within this proposal. We would expect to invoice the City monthly as services progress.

Shareholder and Staff Experience (continued)



***Steven R. Kirinovic, CPA
Principal***

Steve joined Maner Costerisan in 2019 and after over 25 years of experience with two other firms specializing in governmental and nonprofit services. He is a shareholder in the audit department and has almost 30 years of experience auditing and providing accounting and other management services to governmental and nonprofit organizations. Steve currently manages several nonprofit, governmental and school audit engagements. He also is the lead on several accounting services/contractual controllership engagements throughout the state of Michigan. He is a graduate of Ferris State University and is a member of the American Institute of Certified Public Accountants, Michigan Association of Certified Public Accounts, Michigan School Business Officials, Central Michigan School Business Officials, and is a member of the firm's education service niche.

Education & Certifications

- Ferris State University, Bachelor of Science in Business - concentration in accounting (1991)
- Certified Public Accountant

Government Experience

- Engagement shareholder for the cities of Corunna, Hart, and Portland; Charlevoix and Lake Counties; Martha T. Berry Medical Care Facility; and several other governmental audit engagements. Also, engagement shareholder for accounting services at Shiawassee County, Isabella County, Delhi Township, East Bay Township, and Lenawee Medical Care Facility.

Government-Related Continuing Education

1992-2019 MICPA Spring Governmental Accounting and Auditing Conference
1992-2019 MSBO School District Seminars
1992-2019 Single Audit Seminars

Memberships

- American Institute of Certified Public Accountants (AICPA)
- Michigan Association of Certified Public Accountants (MICPA)
- Central Michigan School Business Officials (CMSBO)
- Michigan School Business Officials (MSBO)

Shareholder and Staff Experience (continued)



***Aaron M. Stevens, CPA
Principal***

Aaron will be the individual responsible for all fieldwork and reporting requirements of your Annual Financial Statements. Aaron has over three years of accounting experience with a large banking institution and twenty-five years of governmental and nonprofit accounting and auditing experience. Aaron is a full-time member of the governmental and nonprofit niches of our firm and has worked exclusively in governmental and nonprofit accounting and auditing for the past twenty-five years, including employment as City Treasurer for two years.

Aaron has served as a principal responsible for governmental accounting and auditing engagements since January 1, 2003.

Education & Certifications

- Grand Valley State University, Bachelor of Business Administration, Accounting (1991)
- Certified Public Accountant

Government Experience

- Specialized in governmental and not-for-profit industries for 25 years
- Engagement principal for the City of Kalamazoo, Van Buren County, City of St. Joseph, City of Ferndale, Branch County, Village of Grosse Pointe Shores, Village of Fowlerville, City of Pleasant Ridge, Michigan Supreme Court, and several other governmental entities
- Provided bond consent letters for the Village of Grosse Pointe Shores, a Michigan City, Montabella Community Schools, and the City of DeWitt
- Auditor of governmental entities and not-for-profit organizations for 25 years

Government-Related Continuing Education

2000-2019 AICPA Governmental and Not-for-Profit Training Program
2006-2019 Governmental Audit Quality Center Annual Update Webcasts
2000-2019 MICPA Governmental Accounting & Auditing Conferences
2002-2019 Single Audit Seminars
1994-2020 In-house Governmental and Single Audit Seminars

Memberships

- Michigan Association of Certified Public Accountants
- American Institute of Certified Public Accountants
- Michigan Municipal Treasurer's Association
- Michigan Government Finance Officers Association
- Michigan Committee on Governmental Accounting and Auditing (past member)
- Michigan Association of Transportation Systems
- Michigan Public Transit Association

Shareholder and Staff Experience (continued)



***Jeffrey P. Allen, CPA/ABV
Principal***

Joining Maner Costerisan in January 2018 marked a return to the company for Allen. He formerly served as a senior manager from January 2006 to November 2014 after graduating from the Western Michigan University Haworth College of Business with a bachelor's degree in business administration and accounting. He spent three years serving as controller and assistant treasurer for the Williamston-based Centurion Medical Products Corporation before bringing his services, skills and knowledge back to Maner Costerisan to best serve the firm's clientele. Allen is a principal in the audit and assurance department as well as the accounting and outsourced solutions department at Maner Costerisan Certified Public Accountants. He specializes in providing outsourced chief financial officer and controller services to business, not-for-profits and government entities, as well as providing business valuation expertise and abilities to closely held businesses looking to buy, sell or gift ownership. In addition to holding a traditional CPA license, Jeff is also accredited in business valuation (ABV) by the American Institute of Certified Public Accountants allowing him to best understand and meet client valuation needs and concerns.

Education & Certifications

- Western Michigan University, Bachelor of Business Administration, Accounting (2005)
- Certified Public Accountant (CPA)
- Accredited in Business Valuation (ABV)

Government Experience

- Auditor of governmental entities and not-for profit entities
- Outsourced controllership services with Shiawassee County and City of Grand Ledge
- Engagement principal for multiple Yellow Book audits related to Affordable Housing niche
- Feasibility Study conducted on behalf of Rural Development for non-profit entity in Traverse City

Government-Related Continuing Education

2018-2020 MICPA Spring Governmental & Auditing Conference
 2018-2020 In-house Governmental and Single Audit Seminars
 2013-2014 AICPA Governmental and Not-for-Profit Training Program

Memberships

- Michigan Association of Certified Public Accountants
- American Institute of Certified Public Accountants

Shareholder and Staff Experience (continued)



Eric E. Smith
Senior Manager

Eric joined Maner Costerisan in January 2019 with more than two decades of experience in accounting and finance administration. His prior work has allowed him to accumulate a diverse background that can be applied to a wide range of business environments. He spent more than 15 years as the finance director and treasurer for the City of Mason, where he supervised central accounting, auditing, budgeting, cash handling, human resources, investing, network administration, contract negotiations, and more. In addition, Eric has previously served as the accounting supervisor for Ingham County, the senior accountant for the Ingham Regional Medical Center, and the firm administrator for Stevens, Kirinovic & Tucker, P.C.



Kasey Roth, CPA
Manager

Kasey joined Maner Costerisan in 2015. She is a Manager in the Audit Department and has five years of experience auditing governmental, not-for-profit and telecommunication organizations. She is a member of the firm's Education Services and Telecommunications Niches. She has been in-charge of several governmental and not-for-profit audits and has substantial experience performing agreed upon procedures monitoring compliance of Federal and State grants for governmental clients. Kasey's strong working knowledge of governmental entities and her experience will be a valuable resource to this project with a balance of experience and understanding of internal control systems to assure system reviews of the City are conducted appropriately.



Brad Pung
Associate

Brad joined Maner Costerisan in 2019 after graduating from St. Norbert College where he earned a bachelor's degree in accounting. While in college, Brad made the Dean's List for seven semesters and was involved in several leadership positions including captain of the hockey team and serving as a representative for the Student Athletic Advisory Committee. Brad has experience in governmental, not-for-profit, and manufacturing/construction organizations. Just recently, Brad passed the CPA exam and is working on gaining experience in order to receive his license. Brad has experience providing services to many of our City and Township clients. He has a strong operational understanding of governmental entities to be able to provide high level services with the utmost quality and professionalism.

Profile of the Proposer and Proposer's Qualifications

Overview of the Firm

Maner Costerisan was founded in the early 1900s. Since that time, we have grown into the largest local accounting firm in mid-Michigan, and we are recognized as a leader in conducting traditional and non-traditional services in the region. The immediate access to our experts and engagement team results in increased efficiencies and faster completion times for our engagements. In addition, our affiliation with BDO Alliance USA provides us easy access to additional professional and technical resources.

The firm consists of more than 140 individuals, including 24 shareholders (principals). Most staff join our firm immediately after college through a very selective recruitment program. Our professional staff is highly trained to provide services to governmental organizations and related entities in areas of accounting, taxation, and consulting. Professional training is maintained by staff members through participation in and presentation of educational programs, conducted both in-house by our firm and sponsored by national, state, and local professional societies and associations.

Our firm participates in the AICPA Peer Review Program of the National Peer Review Committee (NPRC). We have received a "pass" peer review during every review since the inception of the program, including the most recent review in July 2017. We have received approval as a registered firm under the Public Company Accounting Oversight Board (PCAOB) and are a charter member of the AICPA Government Audit Quality Center. Please refer to pages 21-22 for our most recent peer review letter.

We have specific governmental experience and have served as a respected firm for local governments for 30 years. This experience was enhanced when Stevens, Kirinovic & Tucker, P.C. (SKT) merged with Maner Costerisan effective January 1, 2019. SKT specialized in governmental and nonprofit audit and accounting engagements throughout the State of Michigan, serving more than 200 governmental entities. The importance of the institutional knowledge we have gained over the years cannot be overemphasized. We have a long history of working with organizations like yours and believe we are the best firm to service your needs. Our clients have come to expect diversity of services and personal attention, our strength stems from a highly professional and dynamic staff.

Maner Costerisan is a licensed and insured CPA firm in the State of Michigan. All professional staff meeting State of Michigan requirements are licensed to practice in Michigan. We affirm that we understand the work to be performed and we are committed to maintaining compliance with the State Equal Opportunity Employment Standards.

Our clients have shown us that they want the resources of a large accounting organization, yet prefer to maintain the close, personal interaction only possible with an independent CPA firm. To expand our services, Maner Costerisan participates in BDO Alliance USA. As an Independent Member of BDO Alliance USA, Maner Costerisan has access to tools that help us better serve our clients with greater flexibility, efficiency and cost-effectiveness.

The BDO Alliance USA is a nationwide association of independently owned local and regional accounting, consulting and service firms with similar client service goals. Due to this alliance, we are able to offer you the proximity and personal touch you expect from your trusted business advisors combined with the broad resources of the Alliance. Members of the Alliance invest in long-term, value-driven relationships and are committed to providing the highest level of independent, personalized service in the industry. Our combination of industry experience and personal service allows us to deliver services quickly and to assist you in achieving your goals.

Profile of the Proposer and Proposer's Qualifications (continued)

Overview of the Firm (continued)

Because of our participation in BDO Alliance USA, Maner Costerisan has access to, among other things, the following:

- Top specialists with experience in a wide range of industries, functional skill and technical issues.
- Greater domestic geographic coverage.
- Customized, state-of-the-art computer systems and internal training programs.
- National tax liaison services with federal, state and local regulatory agencies.
- The latest pronouncements and opinions of tax, accounting and regulatory bodies.

Members of BDO Alliance USA must undergo a rigorous screening process and are evaluated on professional standards - including a periodic peer review under the auspices of the American Institute of Certified Public Accountants. Maner Costerisan's participation in the Alliance is further assurance that our firm can provide the level of service and resources required to serve effectively and efficiently. We will help you develop solutions that work.

Maner Costerisan has been providing exceptional guidance to our clients for over 110 years and have grown to consistently be in the top 200 CPA firms in the country in terms of overall gross revenues. We have no applicable litigation, arbitration, etc. proceedings in the last 5 years that warrant disclosure.

Quality Control

Quality control in a firm such as Maner Costerisan is dependent upon an organizational structure which is inherently sound, and which clearly defines the responsibilities of the various levels of management.

Maner Costerisan is dedicated to excellence in our accounting and auditing practice. Our quality control procedures include the following:

- *Assignment and Training of People* - We schedule professionals only on engagements for which they have the necessary background and training. Those without the necessary background are trained before an assignment.
- *Supervision* - Our engagement teams are subject to a "chain of command" over all the work performed. We will provide management staff to coordinate all the functions as described in the RFP as required by the City.
- *Engagement Team Oversight* - Managers and shareholders assigned to your engagement will monitor all staff work being done on a regular basis. The oversight will be done either on-site or remotely as necessary.
- *Engagement Team Processes* - The staff members assigned to your engagement will be a group of highly trained individuals that will always conduct their duties professionally and in the best interest of all parties and will work in conjunction with the City's customer relations philosophy.
- *Background and Criminal History Checks* - We will assure these are performed on all applicable staff as needed.

Profile of the Proposer and Proposer's Qualifications (continued)

Quality Control (continued)

These quality control procedures have served us well on all of our engagements and we intend to use the same should we become the successful awardee for your City.

References

Isabella County
200 Main Street
Mt Pleasant, MI 48858

Nicole Frost
989-317-4055
nfrost@isabellacounty.org

City of Portland
259 Kent Street
Portland, MI 48875

Tutt Gorman
517-647-2931
citymanager@portland-michigan.org

City of Corunna
402 N. Shiawassee Street
Corunna, MI 48817

Nicole Cowdrey/Joe Sawyer
989-743-3650
ncowdrey@corunna-mi.gov

Lenawee Medical Care Facility
200 Sand Creek Highway
Adrian, MI 49221

Erin Tuckey
517-263-6794
etuckey@lenmed.net

East Bay Charter Township
1965 N. Three Mile Road
Traverse City, MI 49696

Beth Friend
231-947-8719
bfriend@eastbaytwp.org

Delhi Charter Township
2074 Aurelius Road
Holt, MI 48842

Gail Meredith
517-699-3858
gail.meredith@delhitownship.com

We have acted as a member of the management teams of Isabella County, Lenawee MCF, East Bay and Delhi Charter Townships each for several years. Providing both financial and management oversight and evaluations on all aspects of managing those governmental entities. We are the auditors for the Cities of Portland and Corunna and have evaluated all the necessary areas of those municipalities to assure their internal controls, system, processes, and procedures were appropriate and functioning adequately. If there is a desire for us to provide additional references or if added information is needed about the services we have provided to these or any other clients, we would be happy to provide that additional information.

Profile of the Proposer and Proposer's Qualifications (continued)

Current Engagements

We have performed services for various governmental units throughout Michigan. The following lists some of the governmental clients we are currently serving, have served, or have recently been appointed to serve:

Cities

City of Albion	City of Mason
City of Corunna	City of Niles
City of DeWitt	City of Portland
City of Eaton Rapids	City of Pleasant Ridge
City of Ferndale	City of Springfield
City of Hart	City of St. Clair
City of Hudsonville	City of Watervliet
City of Kalamazoo	City of St. Joseph
Village of Grosse Pointe Shores, a Michigan City	City of Watervliet
City of Fraser	City of Ovid

Counties

Branch County	Lake County
Clinton County	Shiawassee County
Ionia County	Van Buren County
Isabella County	Charlevoix County

Townships

Bath Charter Township	Essex Township
Bengal Township	Fulton Township
Bingham Township	Handy Township
Bruce Township	Lansing Charter Township
Carmel Township	Locke Township
Chester Township	North Plains Township
Chippewa Township	Oneida Charter Township
Dallas Township	Ovid Township
Delhi Charter Township	Pipestone Township
Delta Charter Township	Sodus Township
DeWitt Charter Township	Westphalia Township
Duplain Township	Williams Charter Township
Eagle Township	Williamstown Township
East Bay Charter Township	Woodhull Township

Villages

Village of Baroda	Village of Oxford
Village of Decatur	Village of Perrinton
Village of Fowlerville	Village of Westphalia
Village of Fowler	

Profile of the Proposer and Proposer's Qualifications (continued)

Current Engagements (continued)

School Districts

Allegan Area Educational Service Agency	Hopkins Public Schools
Allegan Public Schools	Houghton Lake Community Schools
Allendale Public Schools	Icademy Global
Bangor Township School District No. 8	Ingham Intermediate School District
Bath Community Schools	Innocademy
Benton Harbor Charter School Academy	Innocademy Allegan Campus
Blended Learning Academies	Island City Academy
Blissfield Community Schools	Kenowa Hills Public Schools
Brighton Area Schools	Kent Intermediate School District
Cassopolis Public Schools	Lake City Public Schools
Central Montcalm Public School	Lake Superior Academy
Clinton County Regional Educational Service Agency	Lansing School District
Cole Academy	Leelanau Montessori School Academy
Coopersville Area Public Schools	Leslie Public Schools
Dansville Public Schools	Lewis Cass Intermediate School District
Decatur Public Schools	LifeTech Academy
Dowagiac Union Schools	Livingston Education Service Agency
East Grand Rapids Public Schools	Madison District Public Schools
East Lansing Public Schools	Martin Public Schools
Eaton Regional Education Service Agency	Mecosta-Osceola Intermediate School District
Fennville Public Schools	Mid-Michigan Leadership Academy
Flat River Academy	Montabella Community Schools
Forest Hills Public Schools	Montcalm Intermediate School District
Fowlerville Community Schools	Morenci Area Schools
Friendship Public Charter School	Multicultural Academy
Fulton Schools	Muskegon Montessori Academy of Environmental Change
Gateway to Success Academy	New Branches Charter Academy
Glenn Public School	New Lothrop Area Public Schools
Godwin Heights Public Schools	Oak Park School District
Grand Ledge Public Schools	Okemos Public Schools
Great Lakes Christian College	Olivet College
The Greenspire School	Olivet Public Schools
Greenville Public Schools	Oneida Township School District #3
Hamilton Community Schools	Ottawa Area Intermediate School District
Haslett Public Schools	Outlook Academy
Hastings Area School System	Owosso Public Schools
Highpoint Virtual Academy of Michigan	The Paris Academy
Hillsdale County Intermediate School District	Pontiac Academy for Excellence
Homer Community Schools	Relevant Academy of Eaton County
Redford Union School District #1	South Haven Public Schools
Saugatuck Public Schools	Thornapple Kellogg School District
Spring Lake Public Schools	Traverse City Area Public Schools
Three Oaks Public School Academy	Webberville Community Schools
Van Buren Intermediate School District	

Profile of the Proposer and Proposer's Qualifications (continued)

Current Engagements (continued)

School Districts (continued)

West Michigan Academy for
Environmental Science
Wyoming Public Schools

West Ottawa Public Schools
Whitmore Lake Public Schools

Libraries

Albion District Library
Brighton District Library
Capital Area District Library
Charlotte Community Library
Cromaine District Library
Delta Township District Library
Detroit Public Library
DeWitt District Library

Ferndale Area District Library
Flat River Community Library
Grand Ledge Area District Library
Kent District Library
Lenawee District Library
Orion Township Public Library
Ovid Public Library
Tecumseh District Library

Health Departments

Branch-Hillsdale-St. Joseph Community Health Agency
Central Michigan District Health Department
Ionia County Health Department

Shiawassee County Health Department
Van Buren-Cass Dist. Health Department

Other Public Authorities and Agencies

Clinton Area Ambulance Authority
DeWitt Area Emergency Services Authority
DeWitt Area Recreation Authority
Fowlerville Area Fire Authority
Grand Ledge Emergency Services Agency
Kalamazoo Area Transportation Study

Mancelona Area Water and Sewer Authority
Martha T. Berry Medical Care Facility
Mid-Michigan Water Authority
Ovid-Middlebury Emergency Services Auth.
Southern Clinton Co. Municipal Utilities Auth.
Tri-County Regional Planning Commission

Road Commissions

Clinton County Road Commission
Eaton County Road Commission
Lenawee County Road Commission

Oceana County Road Commission
Sanilac County Road Commission
Shiawassee County Road Commission

Transportation Authorities and Agencies

Bay Metropolitan Transportation Authority
Capital Region Airport Authority
Central County Transportation Authority
Clinton Area Transit System
Shiawassee Area Transportation Agency
Flint Mass Transportation Authority

Isabella Co. Transportation Commission
Jackson Transportation Authority
Kalamazoo Co. Transportation Authority
Kalamazoo Metro Transit System
City of Niles Dial-A-Ride
Saginaw Transit Auth. Regional Services

Approach to the Engagement

Scope of Work/Understanding of the Engagement

We understand the detailed aspects of the City's RFP and project requirements. We understand the project requirements and the scope of work that is to be performed. Governmental accounting services require advisors that can bridge the gap between available resources and what upper-level management needs to be able to make smart decisions for the City's future. Using a team approach, our professionals will assist with the design and delivery of customized solutions, reporting and analysis that can positively impact the City in many ways. With a clear vision of your success path, our teams collaborate to bring you the strongest, most experienced team to help you reach your goals.

Maner Costerisan professionals share a passion for excellence and are committed to providing superior service with a positive attitude. Knowing that an enormous amount of trust is placed in our hands, we will always seek the solution that is in the best interest of our client. We have provided similar services to a wide variety of clients of similar size along with auditing over 200 governments throughout the state of similar and larger size compared to the City.

Our first steps if we were awarded the contract to provide management advisory services would be to perform a preliminary "field review" of the City's procedures by obtaining a general understanding of the City's programs and financial procedures and then a detailed understanding of the same by reviewing documentation and having discussions with management. This preliminary "field review" will assist us to determine the best course of action for the three primary components of the RFP as detailed below.

Interim Management Services

We would gain an understanding of the primary roles of the City Manager and the City Clerk/Treasurer through a detailed planning session in person with each individual to gain a complete understanding of their roles within the City. Since a specific separation date is not set with the Clerk, it would be our expectation that she would stay employed through the Presidential election at a minimum. We would also utilize the information in the RFP related to the applicable positions as a foundation for our understanding along with further interviews to obtain a complete catalog of all their current duties. We will then evaluate those duties and work to appropriately align them with the appropriate position. We know however that the goal of proper alignment of duties will not come quickly or easily and a measured process to shift/modify duties will need to be weighed with assuring current operations continue to move forward. This will be a careful balancing between realignment and function.

This service will be supplied by a combination of partner, senior manager, manager, associate level individuals to assure the services are being provided at the "correct level" of knowledge and value to assure the City gets the best value for the financial commitment that is made. We will assure that each process is in accordance with City Charter and Code and Council policies, along with applicable laws and regulations.

We will carry out the initial analysis and begin to build a detailed plan of execution as soon as we are successfully awarded the contract in order to gather the appropriate level of knowledge prior to the departure of the City Manager and the City Clerk/Treasurer. We would anticipate this component of the project beginning as soon as possible for each position with the expectation that we would have the opportunity to spend one month with the Manager and Clerk/Treasurer so that we could gain that knowledge prior to their individual departures.

Approach to the Engagement (continued)

Scope of Work/Understanding of the Engagement (continued)

Organizational Analysis and Recommendations

We would then evaluate the overall department and management structures currently in place at the City including the nine areas detailed in the RFP. We will consider the current and future responsibilities of those areas as it relates to the plans the City has or will be putting in place, including the Vision 2025 strategic plan. Since we work with many governmental entities state-wide, we will be able to draw from that knowledge and share experiences from other entities to assist the City in improving organizational development to meet the needs of the City and its constituents. We will also evaluate each of the noted areas and their related functions (accounts payable, payroll, receipts, grants, general ledger, etc.) and gain a detailed understanding of the functions that each area has responsibility over as part of this engagement and formulate processes to put in place to assist the City in performing the necessary functions on an ongoing basis with the eventual goal to run them more effectively and efficiently.

We will begin this component of the analysis immediately after being awarded the engagement and evaluate what department each function is being performed in and make a recommendation of a “best-practice” set up for these functions to stream-line them and suggest the appropriate level of staffing for each service area.

We will make the recommendations we feel are appropriate based on this analysis, it will be up to the City to implement our recommendations and align the work force appropriately. If the City wishes to have us assist in the implementation of our recommendations, we would be happy to discuss that as an additional engagement. We also, note that the City may, with approval of Council, request reviews of other departments and functional areas. If that is requested of our firm, we would be happy to negotiate that added service.

Fiscal Review and Analysis

We will provide general services in the areas of a benchmarking study to encompass certain criteria for comparable Michigan Cities, a review of the City’s current pension situation, a budget analysis that may provide some insight on best practices for the budget process and an evaluation of the City developed infrastructure investment analysis as detailed in the RFP. We will perform the various analyses from data we gather for the benchmarking study. The City will provide all the necessary data for the other three areas of this component of the engagement. It would be our expectation that the City will arrange any meetings with MERS for the pension analysis and the City will provide the budget for our review along with any inventory and infrastructure management plans that are already in place with a minimum being a listing and grading of all infrastructure within the City.

Part of our initial field review prior to the commencement of the three noted areas of this proposal will be to evaluate the feasibility of the work requested of us and the estimated hours allotted. If we feel the hours related to the engagement need to be modified, we will discuss this with you. We will also continually evaluate these hours and have a “check-in” meeting periodically to assure we are providing all the services you desire and that the hours are in line with the estimates and that the scope of the project has not changed to assure both parties are satisfied with the project results and the compensation is reasonable for the services being provided.

Approach to the Engagement (continued)

Scope of Work/Understanding of the Engagement (continued)

We will provide all the applicable updates to the City as required to assure there is adequate communication. As long as we are provided adequate assistance, we will complete each phase within a reasonable timeframe as agreed to. It would be our expectation that there will not be any unforeseen circumstances such as lack of cooperation from City staff, failure by the City to provide the needed information in order for us to complete each phase of the engagement, etc. If there are unforeseen difficulties that arise and modifications to the initially agreed to timeframes are needed, we will discuss this with the City to arrive at new dates.

We will put in place adequately trained staff in the applicable roles in accordance with the hours as stated in the RFP so that the duties assigned to us are being fulfilled, within reason. If it is determined that the estimated hours noted in the RFP are not realistic these will be discussed with the City, potentially modified, and agreed to by all parties. This entire process will be overseen by a partner level individual within our firm with substantial governmental experience. We will all the while maintain the customer relations philosophy that the City would expect.

In conjunction with the City, we will continually monitor the contractual arrangement to assure that the arrangement is meeting City needs and falling within the expected services that our firm has bid on. We understand this will be a very fluid arrangement in that the City will need a variety of services, some of which may not have been contemplated during the bid process. We also understand some of the requirements for this service are somewhat “open-ended”. As part of this monitoring process we will monitor the City’s expectations in conjunction with ours and if we feel, based on the actual work flow compared to what was contemplated in the bid, that there is a variance in those expectations (hours, skill levels, work load, etc.), we will discuss the situation with the City and there may be a need to renegotiate the arrangement to cover those added/modified expectations.

We will provide all the personnel reflected in the proposal along with their needed general supplies, materials, and equipment in conjunction with current City provided items that are already in place as applicable.

We will comply with all applicable federal, state, and local laws, rules, regulations, codes, ordinances and policies that apply to Michigan governmental entities. If we inadvertently do not comply with said requirements noted, we would expect that we would be given sufficient time to correct this noncompliance to the satisfaction of the City.

If there were particular issues that cause the potential desire of the City to end our relationship, we would expect those issues would be communicated to us in writing and there would be adequate time given for us to rectify the situation and resolve the issues prior to the termination of the agreement as we feel it would be extremely detrimental to both parties to terminate this agreement with little or no warning. We will do all that we can to make this arrangement mutually beneficial to all involved.

We will work within the City’s accounting system, BS&A and other management tools the City utilizes. Our governmental outsourced team has substantial knowledge of this software.

Approach to Containing Costs

To be competitive in any business activity, it is imperative that an organization perform in the most efficient and effective manner. Cost containment will be accomplished through significant planning and coordination of activities to maximize the effectiveness of all engagement procedures. In addition, we utilize the latest in paperless and remote access procedures when applicable.

Approach to the Engagement (continued)

Client Service Approach

Maner Costerisan's approach to client service rests on the principle that successful professional relationships are built on close communication. Equally important is the participation of service team members who know your business. These two factors - communication and expertise - will ensure the timely delivery of efficient professional services.

Responsiveness, Accessibility, Communication

Our service-oriented approach is structured to help you achieve your goals and objectives and strengthen your management processes. As our client, you will experience this philosophy through all aspects of our service.

Open, candid communications and an intimate knowledge of your concerns will enable us to offer proactive advice and counsel. We promptly address issues and report back to you, which will be critical given the sensitive nature of the various aspects of this engagement.

You will have access to each member of your service team at all times. As a result, you will benefit from shareholder-level experience and creativity at the early stages of discussing an issue when you are in a position to take advantage of the alternatives before you.

We encourage regular meetings to ensure that we contribute meaningful ideas, strategies, and plans to address your financial challenges. Such substantive and frequent contact makes it possible to define and prioritize goals, define timetables, and designate responsibility to appropriate individuals.

In addition, we provide an annual newsletter highlighting changes and offering reminders for the upcoming issues before they apply.

Entrance, Exit, and Status Conferences

We understand the importance of communicating relevant information on a timely basis. All of our personnel are good communicators. We also understand that your staff has schedules and other matters to deal with, and that organizations must conduct business with minimum disruption. Accordingly, it is our policy to schedule meetings in advance to keep management informed of the progress being made throughout the engagement.

By identifying and resolving issues on a continuing basis, this will help address issues before they develop into problems or "surprises" to City management and the Council. Also, our deployment of Maner Costerisan's process of quality control will be accomplished without causing you surprises; our team members are involved throughout the entire process.

Approach to the Engagement (continued)

Client Satisfaction

Your engagement team is committed to not only meeting your expectations but exceeding your expectations. To ensure we have achieved this goal we communicate with you continually as the need arises. We want to hear any issues you may have with our services and commit to satisfying your requests as possible. Client surveys are done by our business development group on a random basis to ensure client satisfaction is measured and is at its highest level.

Other Services Provided to Our Clients

Tax: We are very experienced with the unique tax situations of government-related organizations. We have an entire team of tax professionals on staff to assist when the need arises.

Management and Consulting Outside Current Scope: Clients sometimes request services that are outside the scope of the original engagement ranging from simple to complex management issues. Obviously, the simple, non-time-consuming issues will be addressed as the normal part of the engagement, but outside the scope issues may arise over the contract period. Typically, these types of assignments include accounting system design and installation, cost accounting systems, data processing studies, feasibility studies, utility rate studies, organizational studies and recommendations, staffing, cost reduction programs, acquisitions, and financing programs.

Employee Benefits: Internally, we have an Employee Benefits Division which will provide the expertise to file all required Federal 5500 Forms properly, if applicable.

Computer and Technical Consulting: Providing you the technology and expertise to gain better insight into your organization, our technology professionals are skilled at getting to the heart of your problem or issue and delivering a solution. We are a Microsoft Certified Gold Partner and Intacct Partner with individuals on staff who have obtained various technical credentials including a Microsoft A+ certified technician. Depending on your vision and goals, we can help you customize your current computer systems, or we can implement entirely new hardware or software. Any new hardware or software purchases can be done directly with our firm and we offer very competitive pricing.

Compensation

Steven R. Kirinovic is entitled to represent the firm, empowered to submit the bid, and is authorized to sign and negotiate a contract with the City.

The cost of the management services is based on the amount of time it takes to perform such services for the City. Our charges for additional management services outside the scope of the estimated 40 hours weekly for the City Manager and up to 30 hours for the City Clerk/Treasurer positions and services as described under the heading "Scope of Work/Understanding of the Engagement" are based on the level of team member required. The standard hourly governmental billing rates are currently as follows:

Partner	\$ 230 - 335
Senior Manager	200 - 275
Manager	150 - 250
Staff	100 - 250
Administrative	80 - 125

These billing rates would also apply to any additional management or consulting services you may request. Billing rates for any additional services would be billed at the standard hourly rate for the specific team members assigned. There is a normal increase to these rates on an annual basis.

It is our policy to perform services in the most efficient manner possible, thus reducing hours and creating as little disruption to your routine as possible. We will work efficiently and effectively to accomplish all the duties requested within the RFP. However, if you have underestimated the time needed for the services of the City Manager or City Clerk/Treasurer as described under the heading "Scope of Work/Understanding of the Engagement", the additional time will result in an additional cost to you as described previously and agreed to by all parties prior to the additional cost being incurred.

Based on the understanding of the work to be performed, the specific approach to the services, and the assumption we will receive the required records and cooperation from the management and designated staff of the City, we estimate the hourly rates of the accounting services to be as follows:

	<u>Actual Hourly Rates</u>	<u>Quoted Hourly Rates</u>
Steven R. Kirinovic, CPA Partner - Engagement Leader	\$ 290	\$ 220
Aaron M. Stevens, CPA Consulting Partner	290	220
Jeffrey P. Allen, CPA Consulting Partner	230	175
Eric Smith Senior Manager	210	150
Kasey Roth, CPA Manager	180	135
Staff	125	100

Compensation (continued)

Our overall goal will be to provide the requested services with the appropriate level of team member and if the duties requested can be performed by a team member at lower rates and a potential savings to the City, we will utilize those individuals when available. We will assure when utilizing other staff that we maintain a high level of quality in the services provided at the most reasonable rates.

If circumstances are different than what was communicated in the RFP, once we have a true understanding of the actual hours needed to perform all the duties as detailed in the RFP, we will meet with City management (and Council as needed) and solidify anticipated costs for budgetary purposes if there is a need for modification. With the City in control of the scope of service, you will have the ability to monitor the costs. Allowing us to assess the actual hours needed compared to the estimated hours will also assure we are compensated according to the level of services provided and prevent scope creep from occurring. This will assure transparency of services for all parties involved.

Based on a blended rate of the staffing levels noted above, we anticipated the estimated rate for the 40 hours requested in the RFP on a weekly basis for the City Manager and 30 hours for the City Clerk/Treasurer individually to be as noted below. If the City's responsibilities and duties as detailed in the RFP require more than these estimated hours, any additional hours, if agreed to by the City and our firm that are required, will be billed at the hourly rates noted above. All other requested services and the related fees are as follows:

Services	Description	Not to Exceed Cost	Basis
Interim Management (Beginning October 1, 2020)			
Based on 40 weekly hours	City Manager	\$ 28,900	Max. per month
Based on 30 weekly hours	City Clerk/Treasurer	\$ 18,900	Max. per month
Organizational Analysis (Due October 16, 2020)			
	Assessment of departmental and management structures, including finance and accounting	\$ 18,900	Lump sum
Fiscal Assessment and Analysis (Due November 16, 2020)			
	Benchmarking study; analysis of pensions, budget, and infrastructure investment	\$ 19,960	Lump sum

Thomas G. Wieland
David A. Grotkin
Joel A. Joyce
Brian J. Mechenich



Carrie A. Gindt
Patrick G. Hoffert
Jason J. Wrasse
Joshua T. Bierbach

Report on the Firm's System of Quality Control

July 27, 2017

To the Partners of Maner Costerisan PC and
the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Maner Costerisan PC (the firm) in effect for the year ended March 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing 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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act; audits of employee benefit plans, and audits of carrying broker-dealers.

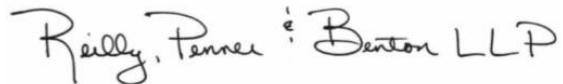
As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Reilly, Penner & Benton LLP
1233 N. Mayfair Road Suite #302 • Milwaukee, WI 53226-3255 • 414-271-7800

www.rpb.biz

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Maner Costerisan PC in effect for the year ended March 31, 2017, 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*. Maner Costerisan PC has received a peer review rating of *pass*.

A handwritten signature in cursive script that reads "Reilly, Penner & Benton LLP".

Reilly, Penner & Benton LLP

Reilly, Penner & Benton LLP

1233 N. Mayfair Road Suite #302 • Milwaukee, WI 53226-3255 • 414-271-7800

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MANECOS-01

KUDASIK

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
12/20/2019

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION** IS **WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER The Shinberg Agency 2163 University Park Drive Suite 200 Okemos, MI 48864	CONTACT Sarah Barber NAME: PHONE (A/C, No, Ext): (517) 913-2925 FAX (A/C, No): (517) 337-8416 E-MAIL: sbarber@shinbergagency.com ADDRESS:														
INSURED Maner, Costerisan & Ellis PC 2425 E Grand River Avenue Suite 1 Lansing, MI 48912	<table border="1"><thead><tr><th>INSURER(S) AFFORDING COVERAGE</th><th>NAIC #</th></tr></thead><tbody><tr><td>INSURER A : Sentinel Insurance Company, Ltd</td><td>11000</td></tr><tr><td>INSURER B : Hartford Fire Insurance Company</td><td>19682</td></tr><tr><td>INSURER C :</td><td></td></tr><tr><td>INSURER D :</td><td></td></tr><tr><td>INSURER E :</td><td></td></tr><tr><td>INSURER F :</td><td></td></tr></tbody></table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Sentinel Insurance Company, Ltd	11000	INSURER B : Hartford Fire Insurance Company	19682	INSURER C :		INSURER D :		INSURER E :		INSURER F :	
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COVERAGES		CERTIFICATE NUMBER:		REVISION NUMBER:		
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.						
INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO JECT <input type="checkbox"/> LOC OTHER:		81SBAPK9961	1/1/2020	1/1/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
A	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY		81SBAPK9961	1/1/2020	1/1/2021	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR EXCESS LIAB CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000		81SBAPK9961	1/1/2020	1/1/2021	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/ MEMBER EXCLUDED? <input type="checkbox"/> Y / N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A	81WECBH9788	1/1/2020	1/1/2021	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)						

CERTIFICATE HOLDER	CANCELLATION
Information Purposes	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE

ACORD 25 (2016/03)

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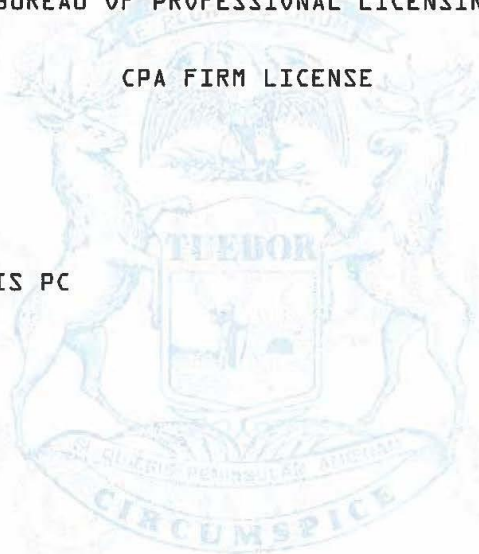
GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
BUREAU OF PROFESSIONAL LICENSING

N990639

CPA FIRM LICENSE

MANER-COSTERISAN & ELLIS PC



LICENSE NO.
1102000737

EXPIRATION DATE
07/31/2021

AUDIT NO
3422426

THIS DOCUMENT IS DULY ISSUED
UNDER THE LAWS OF THE STATE
OF MICHIGAN