

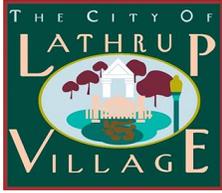
# City Council Special Meeting

Monday, January 08, 2024, at 6:00 PM

27400 Southfield Road, Lathrup Village, Michigan 48076

---

1. **Call to Order** by Mayor Garrett
2. **Roll Call**
3. **Pledge of Allegiance**
4. **Approval of Agenda**
5. **Public Comments for Items on the Agenda** (Speakers are limited to 3 minutes)
6. **Action Requests - For Consideration / Approval**
  - A. [Appoint Accounting Services Support](#)
7. **Discussion Items**
  - A. Ordinance Review
8. **Public Comment**
9. **Mayor and Council Comments**
10. **Adjourn**



**City of Lathrup Village**  
 27400 Southfield Road  
 Lathrup Village, MI 48076  
[www.lathrupvillage.org](http://www.lathrupvillage.org) | (248) 557-2600

Item A.

TO: Mayor & City Council  
 FROM: Mike Greene – City Administrator  
 DATE: January 8, 2024  
 RE: Appoint Accounting Services Support

**Background Brief:** With the retirement of Pam Bratschi, the City requires assistance to support Deputy Treasurer Miller and the rest of the staff with accounting services until a new Finance Director is onboard. The City was approached by our auditors, Plante Moran, stating their interest and ability to serve in this capacity. In doing so, however, Plante Moran would have to resign as the City’s auditor, which they have officially done. Plante Moran has since submitted their accounting services proposal for your consideration, which is included in the packet.

Areas of emphasis staff believe Plante Moran would excel at for the City would be maintaining the general ledger, bank reconciliations, due to/due from entries, analyzing/preparing year-end entries, and budget development.

**Previous Action:** N/A

**Economic Impact:** The initial estimate utilizing the blended rate is noted below. These accounts will need budget amendments later this fiscal year once a better understanding of the total amounts is known.

- \$3,800 per week (20 hours at \$190/hr)
- 80% General Fund (101-100-000-810 Auditing & Accounting)
- 20% Water & Sewer Fund (592-536-000-810 Auditing & Accounting)

Once Plante Moran can transition to “maintenance mode” we could anticipate the hours necessary per week to decrease.

A portion of this cost will be offset with the open Finance Director position not counting towards salary/benefit expenses.

**Recommendation:** Based on Plante Moran’s history with the City, I believe that it would be in the City’s best interest to approve Plante Moran for contracted accounting services. Their knowledge of our current processes and recommendations for areas of improvement have been noted throughout audits. Additionally, they have served in similar capacities for other communities, making them a solid fit.

**Recommended Motion:** Moved by Council Member \_\_\_\_\_ seconded by Council Member \_\_\_\_\_ to approve Plante Moran for governmental accounting services and authorize City Administrator Greene to sign.

**Enclosed:**

- Plante Moran Accounting Services Proposal
- Plante Moran Maintenance Clients Yearly Hours

---

Kelly Garrett Mayor	Bruce Kantor Mayor Pro-Tem	Jalen Jennings Council Member	Dalton Barksdale Council Member	Jason Hammond Council Member
------------------------	-------------------------------	----------------------------------	------------------------------------	---------------------------------

**Plante Moran**  
**Maintenance Mode Clients**

<b>Client</b>	<b>Population</b>	<b>FY23 Service Hours</b>	<b>Services</b>	<b>Approximate Commitment</b>
City of Pleasant Ridge	2,603	593	Monthly bank recs; audit preparation and facilitation; misc accounting through the year.	6 days per month
Village of Romeo	3,731	620	Budget development and monitoring; monthly bank recs; audit preparation and facilitation; misc accounting through the year	6 days per month
City of Belleville	3,894	859	Budget development and monitoring; monthly bank recs; audit preparation and facilitation; misc accounting through the year	2 days per week
Lathrup Village	4,048			
Village of Dundee	5,634	856	Budget development and monitoring; monthly bank recs; audit preparation and facilitation; misc accounting through the year	2 days per week
City of Benton Harbor	8,982	2,044	Full finance director role	5 days per week
City of New Baltimore	12,045	1,015	Budget development and monitoring; monthly bank recs; audit preparation and facilitation; misc accounting through the year	10 days per month
City of Wayne	17,481	1,422	Budget development and monitoring; monthly bank recs; audit preparation and facilitation; misc accounting through the year	30 hours per week



JANUARY 3, 2024

**CITY OF LATHRUP VILLAGE**  
Accounting Services Proposal



plante moran

Audit. Tax. Consulting.  
Wealth Management.



**Plante & Moran, PLLC**  
P.O. Box 307  
3000 Town Center, Suite 100  
Southfield, MI 48075  
Tel: 248.352.2500  
Fax: 248.352.0018  
plantemoran.com

Item A.

January 3, 2024

Mr. Bruce Kantor  
Mayor Pro Tem  
City of Lathrup Village  
bkantor@lathrupvillage.org

Dear Mr. Kantor,

Thank you for the opportunity to submit our proposal for governmental accounting services to City of Lathrup Village (“Lathrup Village”). We know that as a governmental institution, it can be challenging to staff a finance department to fulfill daily accounting and financial planning responsibilities necessary to maintain accurate, up-to-date financial information. Thankfully, our **Plante Moran Government Accounting Professionals (PMGAP)** team offers a full menu of outsourced accounting service offerings designed to reduce the burden on you while ensuring all your accounting needs are met.

Here’s what you can expect from our outsourced accounting solution:

- **Our team exclusively serves public sector organizations.** Our team has the experience to serve Lathrup Village at the highest level from day one. We invite you to reach out to our references on page 13 to learn more.
- **Our services are scalable.** Whether you need an immediate interim solution, or long-term outsourced accounting support, we can help with any of Lathrup Village’s accounting needs. Please see page 4 for more information on the breadth and depth of outsourced accounting services we offer. **We are able to perform every task noted in section II. 3 of the request for proposal.**
- **Institutional knowledge.** As Plante Moran has served the City for many years as your auditor and - in a limited capacity - external accounting consultant, we are very familiar with the City, its people, and its operations. You know us and we know you. We are already part of your team.

As we have been for over 30 years, we’ll be a true partner you can call when you need an expert perspective on your goals and challenges. We’ll be here to advise you, and with the resources of the entire firm at our disposal, we’ll bring the accounting experience that you need.

We will follow up promptly to answer any additional questions you might have. We look forward to it.

Sincerely,

Brian J. Camiller, CPA  
Partner  
248-223-3840  
brian.camiller@plantemoran.com

Kari L. Shea, CPA  
Partner  
248-223-3287  
kari.shea@plantemoran.com

# Table of contents

<i>Firm overview</i> .....	1
<i>Government accounting solutions and expertise</i> .....	2
<i>The ABCs of PMGAP</i> .....	3
<i>Engagement approach and strategy</i> .....	4
<i>Maintain General Ledger</i> .....	5
<i>Support during financial statement audits</i> .....	6
<i>Bank reconciliation services</i> .....	7
<i>Sample service workplan</i> .....	8
<i>Our team in action</i> .....	9
<i>Testimonials</i> .....	12
<i>Client references</i> .....	13
<i>Pricing</i> .....	14
<i>Additional service capabilities</i> .....	15

# Firm overview

We are the 15th largest certified public accounting and management consulting firm in the nation. With **a history spanning nearly 100 years**, our firm provides clients with financial, human capital, operations improvement, strategic planning, technology selection and implementation, and family wealth management services.

## Fast facts



1924

Year founded



3,500+

Staff



360+

Partners



23

Offices worldwide



50

States with clients



150+

Countries where  
we've served clients



45+

Services available



25+

Industries served

## Our people are our most valuable differentiator.

Plante Moran's founders had a vision: **"to create a people firm disguised as an accounting firm."**

In other words, our professional expertise is just one part of who we are. Our character is what sets us apart and allows us to build meaningful relationships with our clients and colleagues.

As we move into the future — and continue to use artificial intelligence, data analytics, and other technologies to empower our client service model in new ways — we'll hold steadfast to that philosophy.

**THE WHOLE  
PERSON**  
COMES TO WORK

**We're more than the sum of our expertise. It's how we work collaboratively — with each other and with our clients — that sets us apart. Learn more by watching our video series "The Whole Person Comes to Work" at [plantemoran.com/celebrate](http://plantemoran.com/celebrate).**

# Governmental accounting solutions and expertise

To stay focused on your City's mission, you need solid financial management with a dependable accounting function — a resource you might not have in-house. That's where **Plante Moran Government Accounting Professionals (PMGAP)** comes in. We have over 20 years of experience providing tailored finance and accounting services to governmental and not-for-profit organizations.



We'll begin our partnership by identifying your distinct accounting needs, such as bank reconciliations, month-end close, audit preparation, budget creation, analysis, and finance department leadership. Our accounting consultants will quickly become a seamless extension of your key functional areas, providing expertise and day-to-day accounting services in a supporting role or as a complete outsourcing option.

## Profile of PMGAP

30+

CPAs, former finance directors, and former government auditors, **including two partners**, serving...

100+

active governmental and not-for-profit clients with...

25+

outsourced financial and accounting service offerings

### Representative list of clients:

- State of Michigan
- City of Detroit
- City of Wayne
- City of Dearborn Heights
- City of Saginaw
- City of Howell
- City of New Baltimore
- Farmington Community Library
- City of Belleville
- Village of Franklin
- City of Ferndale
- Plymouth District Library

### Your organization gains:

- **Expertise:** Our team members have an average of 18 years of experience and possess numerous certifications (such as CPA, MSA, MBA, and CFE).
- **Flexible accounting platforms:** You can use your accounting system or one of our platforms.
- **Collective power of the firm** – You receive direct access to the entirety of the firm's resources, including technical, industry, and consulting expertise.
- **Greater focus and productivity:** We'll give your team more time to focus on what matters most.
- **Freedom from hiring, training, and retaining staff:** You can contract or expand resources as needed. For some clients, having our support can eliminate expenses like office space, hardware, or software.
- **Real-time access to information:** Cloud-based access to current information improves your decision-making and offers an accurate, holistic picture of all financials.

Click the thumbnail to the right to hear from partners Brian Camiller and Kari Shea about how PMGAP can “fill the gap” for your accounting department.

 plante moran

Trouble staffing your accounting & finance department?

Find out how [we can help.](#)

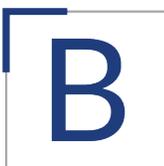
# The ABCs of PMGAP

We can perform or assist with any of the below activities to appropriately scale our services to Lathrup Village:



## Audit preparation

- Perform annual year-end close of accounting records
- Audit workpaper preparation
- Audit process facilitation
- External compliance reporting
- Deficit elimination plan creation
- Conformance with GAAP and GASB standards



## Budget

- Historical budget analysis
- Community education
- Budget process facilitation
- Budget renovation
- Budget document creation
- Budget monitoring and periodic internal reporting
- Budget amendment creation



## Controllership

- Preparation of monthly bank reconciliations
- Monthly accounting reconciliations
- Perform month-end close of accounting records
- Provide monthly reporting to the City Council



## How we can help

- **Accounting support** – Our experienced team will meet your accounting needs with a variety of services and staffing roles, including accountant, analyst, controller, and finance director.
- **Financial transformation** – We work with you to review current processes, risks, and internal controls, and then provide suggestions for effective and efficient improvements.
- **Financial planning and analysis** – We develop tools you can leverage for long-term value, including forecasting, budgeting, cash flow projections, and reporting function development.
- **Cloud-based systems** – In Financial Accounting Outsourcing (FAO) arrangements, Our accounting consultants use cloud-based systems, so you always have access to accurate, real-time information. These systems include online bill pay to ensure your vendors are paid timely.
- **Special projects** – The extensive knowledge of our team is available to help you successfully navigate unique and unforeseen needs as they arise.
- **Communication** – We present financial information (monthly reports, budgets, audit results, etc.) to Boards/Councils, Committees, management, and other users as needed.

## Other services we provide

- Business process evaluation and transformation
- Bank reconciliations
- Overall general ledger oversight
- Cash flow analysis and management
- Financial forecasting
- Chart of accounts redesign
- Utility rate setting
- Budget creation and amendments
- Financial reporting support, including presentations
- Strategic planning
- Other special projects
- Audit preparation

# Engagement approach and strategy

Many organizations find outsourcing their accounting and finance work offers a strategic advantage. It's a cost-effective way of improving the efficiency and timeliness of your recordkeeping and allows for greater adherence to accounting best practices, such as adopting the latest GASB statements.

We'll support your accounting processes and provide compliance and operations resources. We'll work shoulder-to-shoulder with you to define the scope of services required, including transaction processing, bookkeeping, budgeting, forecasting, and year-end financial audit paperwork preparation.

Our approach is defined by constant communication with your team, detailed guidance, project management support that runs the spectrum from document preparation to qualified vendor selection, and expert analysis to help you make informed, data-driven decisions.

Here's what you can expect from working with our team of professionals:

- Access to a robust team of highly qualified and trained accounting professionals. We invest in continual professional development for our team including 40 hours per year of CPE and access to experts across all fields of government finance. Over half of our team are licensed CPAs.
- The PMGAP team consists of over 30 highly trained accounting professionals. In the event of staff turnover or extended absence, we have a deep bench from which to draw additional assistance. This will ensure continual coverage during times of absence or illness. We also document our procedures to ensure access and familiarity with all current required tasks.
- Preparation and review of month-end and year-end closing entries, reviewing budget adjustment entries, and preparation of monthly/quarterly/year-end financial reporting packages.
- Cost-effective and reliable accounting that saves you time and improves your overall operational effectiveness.
- Expert recommendations ranging from operational efficiencies to cost saving strategies.
- Support beyond accounting services. You will have access to the full power and experience of Plante Moran, including technology, real estate, employee benefits, wealth management, forensics, and many more services and areas of expertise.
- Expertise to maintain fixed asset records.
- Compilation of the necessary schedules and support for the year-end audit.
- Day-to-day accounting support with a focus on quality and timeliness.
- Extensive resources and knowledge to help your organization look ahead and plan for the future.

# Maintain General Ledger

The general ledger is the backbone of all financial accounting. As such, it needs to be reported, reconciled and posted regularly. We will use your existing ERP system, BS&A Software, both on-site and remotely. You can count on us for month-end closings, bank reconciliations, management reports, and much more.

## Month End Close Activities

We will prepare and review month-end close entries and close the month within 12 business days after the end of the month. This includes:

- Payroll entries
- Bank reconciliations
- Due to/due from entries
- Other month end entries required to accurately record monthly activity such as revenue and receivables entries, correcting entries, and reclassification entries between accounts

## Year-End Close Activities

We'll review the general ledger account balances to analyze, prepare, and review year-end entries related to all accounting cycles such as:

- Year-end payroll and accounts payable accrual entries
- Capital asset entries such as additions, disposals, depreciation, construction in process, and retainage liabilities
- Year-end revenue, receivable, and deferred inflow entries
- Recording changes in fixed assets including additions, disposals, and depreciation
- All applicable GASB 34 adjustments
- Implementation of all relevant new GASB pronouncements. Recently, we have helped dozens of governmental organizations adopt GASB 87 and 96

## Manual general ledger analysis

While much of the general ledger is the result of system-generated activity, we recognize that this often does not fully encompass the operations of local units of government. We can develop procedures that appropriately maintain and record all activity. In many instances, we can make adjustments to processes that will reduce the frequency of manual entries and activity.

# Support during financial statement audits

One of our primary services, and that which we provide most often, is preparatory support for financial statement audits. Our team is comprised of experienced government accounting professionals — including CPAs and former government finance directors — who excel at identifying opportunities, recognizing problems, and formulating solutions. We will work with you to preemptively address your accounting risks and steer clear of obstacles that could affect your audit.

Our services are flexible and can include any of the following activities:

- Prepare necessary schedules and workpapers
- Prepare necessary year-end journal entries to close the fiscal year
- Provide support throughout the external audit process, including compiling sample requests and fielding auditor questions
- Draft management’s discussion and analysis of financial condition and results of operations
- Assist management with the preparation of financial statement schedules
- Verify U.S. generally accepted accounting principles (GAAP) are implemented
- Work directly with your external auditors to alleviate burdens on your staff
- Prepare required year-end reports due after audit completion
- Close the fiscal year within the accounting software and prevent disruptions in your activity cycle

## Example workplan

We have developed an efficient and effective methodology for closing the books, preparing audit workpapers, creating financial statements, and navigating our clients through the audit process. In summary, we will:

- Meet with Lathrup Village’s management to agree upon the timeline and milestones of the project. Working backwards from the anticipated start of audit fieldwork, we will create a workplan that completes all tasks and deliverables on time.
- Evaluate the existing state of Lathrup Village’s trial balance and the quality and thoroughness of the previously prepared workpapers. We will obtain and incorporate any journal entries created by previous auditors into our plan. We will also evaluate and address any control deficiencies identified in prior-year audits so that they may be eliminated from future comments.
- Assess the applicability of new GASB pronouncements and their effect on the current year’s financial statements. We will also determine Lathrup Village’s single audit requirement, if any.

- Tailor our audit preparedness checklist to Lathrup Village’s specific needs and circumstances. This will serve as our roadmap for preparing the various schedules and journal entries during the project. This document will also serve as our “progress report” to you and will be available on demand. The document will be structured using categories that mirror your financial statements, such as cash, accounts receivable, accounts payable, property tax revenue, employee compensation, etc.
- Execute the developed plan. Our staff will work with you and your team to create the workpapers and propose the journal entries necessary to close the year. Our work will be stored on our secure Client Collaboration Center (our centralized cloud-based data-sharing platform), to which you and your team will have instant, on-demand access. As desired, we may also grant access to your auditors so they can track our progress in anticipation of fieldwork.
- Continue to work with your team and auditors following the completion of fieldwork and until the basic financial statements or Annual Comprehensive Financial Report (ACFR) is issued and published. At your discretion, we will also help you prepare any other year-end compliance reporting for the State of Michigan, the federal government, and any other stakeholders.
- Meet with your team for an exit conference upon audit completion. We will share any useful, actionable insights we have acquired into your operations and potential areas for improvement.

# Bank reconciliation services

Bank reconciliations are critical to ensuring strong internal controls over financial reporting and for the safeguarding of cash and investments. Timely and accurate reconciliations provide a clear view of cash positions and support for the year-to-date budget-to-actual reporting. We can help you catch up on multiple years of reconciliations, assess bank account to general ledger relationships, and streamline current processes to catch all applicable activity, so that your general ledger accurately reflects your bank and investment balances.

As part of our services, we can:

- Reconcile all cleared transactions, deposits in transit, and outstanding checks
- Record bank activity, such as electronic receipts, that haven’t reached your general ledger
- Match bank balances to your internal financial statements
- Prepare required external cash and investment reporting
- Proactively monitor cash flow

# Sample service workplan



		Measurable objectives	Deliverables/ milestones	Actions
0	<b>Phase 0 Service initiation/ management</b>	Manage the defined services within budget and on schedule while meeting project goals and objectives	Organizational structure: engagement plan, collaboration environment, meeting agendas	<ul style="list-style-type: none"> <li>Define overall objectives</li> <li>Develop organizational structure; define roles and responsibilities</li> <li>Develop high-level service plan</li> <li>Establish a collaboration environment (SharePoint)</li> <li>Schedule periodic status meetings</li> </ul>
1	<b>Phase 1 Discovery</b> <i>Investigate, analyze, and question</i>	Knowledge of current accounting practices and financial management environment	Client information checklist; interview schedule; due date schedule for financial and compliance reporting	<ul style="list-style-type: none"> <li>Complete provided client information checklist</li> <li>Client interviews</li> <li>Understand client structure, roles, and processes</li> <li>Identify deficiencies and areas for improvement</li> <li>Understand internal and external deadlines and deliverables for financial and compliance reporting</li> </ul>
2	<b>Phase 2 Triage</b> <i>Prioritize and stop the pain</i>	Accounting is correct and current; legal compliance with applicable laws and regulations; revenue collection has been maximized; current financial obligations have been met (including ensuring accounts payable is current); revenue and expenditures are within budget; Intacct and/or BILL are functional	Bank reconciliations; final trial balance; audit workpapers; internal and external reports; budget amendments; Intacct and/or BILL are fully functional for use	<ul style="list-style-type: none"> <li>Implement and execute detailed service plan</li> <li>Correct accounting errors and omissions</li> <li>Perform compliance-related tasks</li> <li>Review current business operations and make current</li> <li>Further define deficiencies and areas for improvement</li> <li>Evaluate current budget-to-actual results</li> <li>Set up Intacct and/or BILL as needed</li> </ul>
3	<b>Phase 3 Transformation</b> <i>Redesign, rebuild, and reclaim</i>	Accounting/ business processes have been improved to target level of accuracy and efficiency	Written "as is" and "to be" process narratives	<ul style="list-style-type: none"> <li>Develop "as is" and "to be" process narratives</li> <li>Educate client management and staff on best practices</li> <li>Implement proposed changes to processes</li> </ul>
4	<b>Phase 4 Service maintenance</b> <i>Continuation of your new normal</i>	Plante Moran continues support and maintains current and accurate accounting records	Same as "Triage," but current instead of catchup	<ul style="list-style-type: none"> <li>Continue to execute new accounting processes</li> <li>Maintain compliance status</li> </ul>

# Our team in action

Our greatest asset is our people — not just their knowledge, but also their integrity and commitment to our clients, staff, and communities. Our philosophy for staffing your engagement is simple: find the best people with the most relevant experience and balance the team with complementary ways of thinking.

The following 6 people have been identified as the team to serve you; however, our team consists of over 30 government accounting professionals. In the event any member of your service team is no longer available due to vacation, illness, attrition, etc., we have a very deep bench to draw on to ensure service is not interrupted.



**Brian Camiller, CPA**  
Partner

248-223-3840 | [brian.camiller@plantemoran.com](mailto:brian.camiller@plantemoran.com)

**Experience:** I lead Plante Moran’s government practice. Through my role in Plante Moran Government Accounting Professionals (PMGAP), I provide permanent and temporary accounting assistance to all types of government entities. Whether we act as a group’s finance director, budget director, or bookkeeper, our aim is always to restore financial stability to a troubled environment. Our government clients — including cities, counties, townships, villages, authorities, and libraries — appreciate that we deliver solutions on time and under budget.

I’ve spoken to numerous municipal groups across the country covering topics such as budget preparation, new GASB pronouncements, and ways to develop the next generation of leaders in your organization. I’m a member of the AICPA, MICPA, Michigan Government Finance Officers Association, Colorado Government Finance Officers Association, Colorado Library Association, and the Michigan Municipal Treasurers Association. I received my accounting degree from Michigan State University.

**Fun fact:** I consider myself a pop culture aficionado, with specialties in television and films of the 1980s, Marvel comics, and the history of the professional wrestling industry.



**Kari Shea, CPA**  
Colleague Partner

248-223-3287 | [kari.shea@plantemoran.com](mailto:kari.shea@plantemoran.com)

**Experience:** As a partner in Plante Moran Government Accounting Professionals (PMGAP), I provide permanent and temporary accounting assistance for all types of governmental entities. I chose public accounting as a career because of its emphasis on client service. I have a strong passion for serving public sector entities and I deeply care about their mission and success. It is rewarding to help clients with their monthly accounting, budgeting, audit preparation, long-term planning, and much more.

I’m a member of the AICPA, the MICPA, and the Colorado Government Finance Officers Association. I’m also a board member of the Michigan Government Finance Officers Association where I participate on the legislative committee. I have presented at various organizations across the country on a variety of topics including budget development, capital asset management, audit readiness, and year-end financial

reporting. I earned a B.B.A. in accounting and finance and an M.S. in accounting from the University of Michigan–Dearborn.

**Fun fact:** My husband and our two boys love to travel — especially to the beach. Spending time with my family is always a priority, and I look forward to planning our trips and getaways each year.



**Carolyn Lorenz, CPA**  
Senior Manager

248-223-3283 | carolyn.lorenz@plantemoran.com

**Experience:** I have more than 25 years of experience in accounting and auditing, specializing in municipalities. My special project experience includes temporary financial management, including managing municipal finance departments; performing detailed reconciliations, and day-to-day accounting tasks; year-end audit preparation, including creating audit schedules and preparing financial statements; emergency assistance including rebuilding accounting history and bringing delinquent accounting records up to date; preparation of five-year forecast models, including utility rate models; implementing GASB pronouncements; preparing utility rate studies; creating and monitoring annual budgets; assisting with accounts payable, accounts receivable and payroll functions; chart of account redesign and business process reviews.

As a member of PMGAP my recent clients include: City of Howell, City of Flint, City of Pleasant Ridge, City of Frankenmuth, City of New Baltimore, 31st District Court, City of Hamtramck, City of Ishpeming, City of Berkley, City of Three Rivers, Flushing Township, and Village of Ontonagon.

I am a graduate of Oakland University and a member of the AICPA and MACPA. I love spending time with friends and family and enjoy spending time outdoors.



**Kelly Howey, CPA**  
Senior Accounting Consultant

248-223-3514 | kelly.howey@plantemoran.com

**Experience:** I have over 35 years of accounting and auditing experience with public sector clients such as cities and school districts. My primary areas of focus are monthly controllership, audit preparation, budget development, and providing analysis to support the City Manager's operations.

**For several years, I have worked with Pam Bratschi and Lathrup Village during audit preparation season. I'm already familiar with much of the City's financial operation.**

As a member of PMGAP, my other recent clients include: City of Belleville, City of Gibraltar, City of Harper Woods, City of Pleasant Ridge, City of Riverview, City of Richmond, Village of Capac, and Scio Township.

I am a graduate of University of Detroit Mercy.

**Fun Fact:** I am an elected trustee and former Board President of Trenton Public Schools.

## Jennifer Capling

### Senior Accounting Consultant

248-223-3500 | jennifer.capling@plantemoran.com

**Experience:** I previously worked as the Finance Director and Treasurer for the City of Harbor Beach, MI for 17 years before recently joining the Plante Moran team. As part of my time at Harbor Beach, I did just about everything accounting and finance related - preparation and amendment of the City budget, complete general ledger ownership, monthly and annual closing entries, facilitating the City's annual audit, accounts payable, utility billing, cash receipting, payroll, purchase orders, and management of the City's investments. I also worked closely with the City's Assessor to issue property tax bills twice per year.

At the City, I was a Plante Moran client and had great respect for their technical expertise, responsiveness, and just overall helpfulness and caring. If I needed something - anything - my contacts at Plante Moran were always there for me. Accepting an offer to work here was a no-brainer!

**Fun Fact:** I took several interesting turns in my career before finding government accounting. My degree is in Applied Mathematics with a Statistics/Industrial Engineering concentration; I have my residential builder's license; I once worked as an actuary; and I was an adjunct professor and taught mathematics at a local university.



## Sarah Balcueva, CPA

### Accounting Consultant

248-223-3438 | sarah.balcueva@plantemoran.com

**Experience:** I have 8 years of accounting and auditing experience with public sector clients such as cities, schools, and not-for-profits. My primary areas of focus are bank reconciliations, month-end close, and audit preparation.

As a member of PMGAP, my other recent clients include: City of Dearborn Heights, City of Inkster, City of Pontiac, City of Ferndale, Covert Township, and the City of Galesberg.

I have an MBA from Northwood University and a Master's in Accounting from Walsh College.

**Fun Fact:** I am the recent recipient of a kidney transplant. Thank goodness I had a brother!

# Testimonials

“ Like many government organizations, we have a lean staffing model. Juggling filing deadlines and keeping up with ever-increasing treasury requirements can be challenging.

**Plante Moran helped us improve our accounting functions, redesign internal processes, and develop policy and procedure documentation to ensure we're meeting all requirements.**

They provided easy-to-follow examples and education so our staff can be more self-sufficient in our accounting practices impacting overall efficiencies. This has resulted in us being able to more fully utilize our accounting software to work for us.”

— Teresa (Tere) Onica, Clerk/Treasurer, Village of Oxford, MI

“ Plante Moran serves as our accounting and finance department, providing everything from CFO services to recording transaction activity and process improvement. We recently converted to a new system, and they helped us leverage additional functionality. **We've found this support model to be cost-effective and efficient, and it allows us to stay on top of regulatory and compliance requirements. Their fully trained staff brings the skillset we need on a variety of technical matters**, from providing guidance on how private and public funding sources can be utilized to guidelines on COVID-19 relief programs and funding.

They're easy to work with, and the rapport they've developed with our team is great. Communication is proactive – we have regular calls, they monitor and report on our financial status, and they attend our board meetings regularly. I would absolutely recommend Plante Moran. We view them as a trusted advisor and consider them to be a part of our executive team. We couldn't be happier with the service that we receive.

— Brian Ross, President and CEO, Experience Columbus

“ We hired Plante Moran to provide consistency in our finance and accounting functions during a period of transition.

**They provide training, time-saving tips, and valuable benchmarks, which have helped ease my transition to the finance director role. Their service is outstanding. They're extremely knowledgeable, reliable, and always available to jump on a call to answer our questions. We view them as a trusted advisor and an extension of our team.**

They scale their services to our needs, helping with year-end filings, bank reconciliations, chart of accounts conversion, pooled cash analysis, and budget amendments. They make sure all our deadlines are met and that we're ready for the audit.

— Alyssa Miller, Finance Director, City of Howell, MI

# Client References

Please feel free to contact the individuals below to learn more about how we serve and treat our clients. Additional references can be provided upon request.

## City of Dearborn Heights, MI

**Mariana Hernandez**  
Chief of Staff  
313-791-3400  
mhernandez@dearbornheightsmi.gov

### Services provided:

- Budget development
- Audit preparation
- Monthly accounting and reporting
- Utility rate setting

## City of Mount Clemens, MI

**Gregg Shipman**  
City Manager  
586-469-6800 x 315  
gshipman@mountclemens.gov

### Services provided:

- Budget development
- Audit preparation
- Monthly accounting and reporting

## City of Wayne, MI

**Ryan Strong**  
Interim City Manager  
734-722-2000  
rstrong@cityofwayne.com

### Services provided:

- Budget development
- Audit preparation
- Monthly accounting and reporting
- Utility rate setting

## City of New Baltimore, MI

**Marsha Shinska**  
City Clerk  
586-725-2151  
mshinska@cityofnewbaltimore.org

### Services provided:

- Budget development
- Audit preparation
- Monthly accounting and reporting

## Village of Romeo, MI

**Kathryn Trapp**  
Village Clerk  
(586)752-3565, ext. 2  
info@villageofromeo.org

### Services provided:

- Budget development
- Audit preparation
- Monthly accounting and reporting

## City of Saginaw, MI

**Lori Brown**  
Finance Director  
989-399-1311  
lbrown@saginaw-mi.com

### Services provided:

- Audit preparation
- Monthly accounting and reporting
- ARPA consulting

# Pricing

Plante Moran understands that choosing a firm that is **the right fit** to successfully execute your financial and accounting services is a very important decision. We have put great thought into selecting a team that is the **right fit** and has the **right mix** of technical and industry experience.

Our goal is to provide Lathrup Village with the highest-quality service at a competitive price and fee structure.

We are comfortable with both a graduated hourly rate card or a blended hourly rate. Whichever option is preferable to the City is fine with us.

Our all-inclusive hourly rate for the fiscal year ended June 30, 2025 is **a blended hourly rate of \$190 per hour.**

Our hourly rates by level are:

- Partner – \$390
- Manager – \$230
- Senior Accounting Consultant - \$190
- Accounting Consultant - \$165

We estimate approximately 75% of our time will be billed at one of the consultant rates. Partners and Managers are available for quality control and assistance with technical matters.

We will not charge the City for out of pocket costs such as mileage, technology, office supplies, etc.

These rates will increase by CPI inflation on January 1, 2025 and annually thereafter should you continue to utilize this service.

We are willing to perform accounting and finance tasks and provide consulting as requested by the City, even if that work is not originally specified in the RFP's scope of services. As such, **the City is in complete control of our fee** – use us as much or as little as you want to. For this reason, we do not offer a fixed fee arrangement.

We understand the City intends to hire a new Finance Director/Treasurer and this engagement will be for a finite period. If we may be of service to this new person, we will be happy to stay on in a reduced capacity.

# Additional Service Capabilities

During our nearly 100 years in existence, we have developed a comprehensive menu of services for our clients. Our experienced, independent consultants can complement the expertise and skills of your in-house team.



## Financial

- Financial statement audit
- Public pension system audit
- Single audit
- Accounting & financial services
- Long-range planning



## Enterprise risk

- Enterprise risk management assessments
- Internal audit
- Internal control reviews
- Application controls
- Forensic, investigative services, & litigation support



## Operations & process

- Needs assessment
- Process redesign
- Operations review
- Rightsizing/cost containment
- Shared services/collaboration



## Technology strategy

- IT assessment
- Strategic planning
- Acquisition management
- Contract negotiations
- Project management
- Sourcing
- Cloud strategy



## Infrastructure

- Network assessment
- Design & acquisition
- Implementation management
- Video surveillance/door access control
- Enterprise wired/wireless design & selection
- Independent verification & validation



## Cybersecurity

- HIPAA/HITECH compliance
- Disaster planning
- SAS70/SSAE16/SOC assessment
- IT audit
- IT risk assessment
- PCI DSS assessment
- Network security assessment



## ERP

- Assessment & gap analysis
- Requirements definition
- Solution selection
- Contract negotiations
- Implementation management
- Independent verification & validation



## Facilities\*

- Facility analysis & rationalization
- Project & financial feasibility
- Owner's representation – design management & construction oversight
- Lease, buy, build, monetize, & sale/leaseback
- Bond strategy, planning, & campaign



## Human capital

- Employee benefit strategies
- Personnel assessment
- Early retirement incentive plan, design, & consulting

\*These services are provided by Plante Moran affiliates.



According to our recent client satisfaction survey,

**98%**

of clients say they **would recommend Plante Moran.**

**We look forward to working with you. Please contact us with any questions.**



**Brian J. Camiller, CPA**  
Partner  
248-223-3840  
brian.camiller@plantemoran.com



**Kari Shea, CPA**  
Partner  
248-223-3287  
kari.shea@plantemoran.com



**City of Lathrup Village**  
27400 Southfield Road  
Lathrup Village, MI 48076  
[www.lathrupvillage.org](http://www.lathrupvillage.org) | (248) 557-2600

Item C.

TO: Mayor & City Council  
FROM: Mike Greene – City Administrator  
DATE: January 8, 2024  
RE: DISCUSSION – Ordinance Review

**Background Brief:** It has been brought to my attention that the City Council over the past few months has been discussing numerous ordinances and the potential for entertaining changes to those ordinances. The purpose of this discussion item is to briefly discuss which ordinance reviews Council would like to make a priority.

Once priorities are narrowed down, staff and City Attorney Baker will begin working with the proper parties and develop our game plan to move forward.

**Previous Action:** N/A

**Economic Impact:** N/A

**Recommendation:** N/A

**Recommended Motion:** N/A

**Enclosed:** N/A

---

Kelly Garrett  
Mayor

Bruce Kantor  
Mayor Pro-Tem

Jalen Jennings  
Council Member

Dalton Barksdale  
Council Member

Jason Hammond  
Council Member