



**Note:** Section 57 of the Michigan Campaign Finance Act, MCL 169.257, prohibits the use of township property to “expressly advocate” voting for or against a candidate or ballot question.

This means that a township cannot allow unattended materials that expressly advocate voting for or against a candidate or ballot question anywhere on township property on any day.

And under most circumstances, township officials, employees, appointees and volunteers or other personnel cannot expressly advocate while working or on township property on any day, including wearing buttons or other campaign items.

**Note:** from Catherine Kaufman, Sept 10 MTA Community Connections, “There is case law in MI that has held that a supervisor should not attend a PC or ZBA meeting, as the Supervisor appoints the members of the PC & ZBA [Board approves]. There is more recent case law that moderates that position somewhat, but Twp Bd members should be aware of the possibility that their attendance at a PC or ZBA meeting may be the basis for a challenge of the PD or ZBA decision. Please consult with your twp atty.”

## PUBLIC COMMENT GUIDELINES

Officials will listen carefully and respectfully, while allowing for differences of opinion.

Township meetings are for the purpose of conducting Board business, part of which allows for public comment. Therefore, each person who wishes to address the Board is permitted 3 minutes to do so during the Public Comment period of the meeting.

When addressing the Board, please state your name and address. Please observe rules of common courtesy.

Comments are to be directed to the Board. This is the purpose for the Public Comment period (that the Board may hear from the public). It is not the purpose of the Public Comment period to enter into a back-and-forth dialogue between the Board and the public. It is the public’s turn to speak, and the Board’s turn to listen. That said, questions may be asked by the Board in order to clarify what is said.

Those who have further questions or who wish to have conversations with the Board are welcome to contact Board members at times beyond the township meetings.

The Locke Township Board greatly appreciates your willingness to weigh in on issues, concerns, solutions. Your input is important.

**LOCKE TOWNSHIP**  
**3805 BELL OAK ROAD WILLIAMSTON MI 48895**  
**Phone 517 468-3405 fax 517 468-0105 www.Locketownship.com**  
**office hours Tuesday & Thursday 10 AM – 4 PM**

Supervisor	Nathan Lott	loketwpsupervisor@tds.net
Clerk	Marcy Shepler	loketwpclerk@tds.net
Treasurer	Sheri Rambo	loketwptreas@tds.net
Trustee	Jean Coe	
Trustee	Tu Hull	

**Notice of 2025 Regular Meetings**

held at the Locke Township Hall, 3805 Bell Oak Rd, Williamston MI 48895

**Locke Township Board**

2<sup>nd</sup> Tues of month, 7 PM:

January 14  
February 11  
March 11  
April 08  
May 13  
June 10  
July 08  
August 12  
September 09  
October 14  
November 11  
December 09

**Planning Commission**

3<sup>rd</sup> Tues of listed months, 7 PM:

January 21  
February 18  
March 18  
April 15  
May 20  
June 17  
July 15  
August 19  
September 16  
October 21  
November 18

Also, please take notice that a special meeting of the Locke Township Board may take place at all Planning Commission meetings listed above if a quorum of Township Board members is present and take part in the Planning Commission meeting discussion.

In addition, the Locke Township Board members may attend the Michigan Township Association Educational Conference.

This notice is posted in compliance with the State of Michigan's Open Meetings Act, Public Act 267 of 1976, as amended, and MCLA 41.72a (2)(3) and the Americans with Disabilities Act. The Locke Township Board will provide necessary reasonable auxiliary aids and services to individuals with disabilities at the meeting or public hearing upon a 3 day notice in writing or by calling 517 468-3405.

Date Notice Posted \_\_\_\_\_ Time \_\_\_\_\_

A copy of this notice, dated, is on file in the office of the Township Clerk.



LOCKE TOWNSHIP  
INGHAM COUNTY, MICHIGAN  
RESOLUTION 2024-07  
GLEN DOR STREET LIGHTING DISTRICT SPECIAL ASSESSMENT

WHEREAS, the Glen Dor Street Lighting Improvement District No. 1 was established under P.A. 188 on June 13, 2006 by a vote of the Locke Township Board following proper notices and public hearings for a portion of the costs of installation and operation of two 250-watt high pressure sodium luminaire at the northeast corner of Grand River Avenue and Sharon Way and Skyway Drive; and

WHEREAS, the Locke Township Board shall annually determine the amount to be assessed to the Glen Dor Street Lighting Special Assessment Roll. The special assessments shall be made in a column provided in the regular winter tax roll. Installments shall be billed and collected with the Township winter taxes. Each installment may be paid in full on or before February 14 without interest or penalty. If an installment of the special assessment is not paid when due, the installment shall be considered to be delinquent. In addition to the installment, a penalty may be imposed as provided by a specific Special Assessment District statute, for each month, or fraction of a month, that the installment remains unpaid, and the delinquent amount shall be returned in the same manner for nonpayment as general property taxes.

WHEREAS, Locke Township parcels in the Glen Dor Street Lighting District Special Assessment are:

33 04 04 31 376 002	33 04 04 31 451 006	33 04 04 31 452 003
33 04 04 31 376 004	33 04 04 31 451 007	33 04 04 31 452 004
33 04 04 31 451 001	33 04 04 31 452 001	33 04 04 31 453 001
33 04 04 31 451 005	33 04 04 31 452 002	

WHEREAS, information requested from Special Assessment District administrator, Leroy Township, has submitted documentation of DTE invoices paid/estimated and payment received from Locke Township.

Locke Twp estimated overpaid balance as of March 2024                      \$20.79

NOW, THEREFORE BE IT RESOLVED, by the Locke Township Board, Ingham County, Michigan that the estimated assessment for this nineteenth year is in the total amount of **\$198.00**, to be assessed against each of the eleven (11) parcels of land within said district (**\$18.00 per parcel x 11 parcels = \$198.00**). The assessment is such relative portion of the whole sum levied against all parcels of land in said district as the benefit to such parcels bears to the total benefit to all parcels of land in said district.

Motion: \_\_\_\_\_ Second: \_\_\_\_\_

Yeas: \_\_\_\_\_ Nays: \_\_\_\_\_

Absent: \_\_\_\_\_

I certify that this is a true copy of a resolution adopted by the Locke Township Board at its regular meeting held on October 08, 2024.

\_\_\_\_\_  
Glenda S Turner, Locke Township Clerk                      attested to by: \_\_\_\_\_  
Dorothy G Hart, Locke Township Supervisor





2425 E. Grand River Ave.,  
Suite 1, Lansing, MI 48912

☎ 517.323.7500

📠 517.323.6346

September 30, 2024

Township of Locke  
3805 Bell Oak Road  
Williamston, Michigan 48895

We are pleased to confirm our understanding of the services we are to provide the Township of Locke for the year ended March 31, 2025.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the Township of Locke as of and for the year ended March 31, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Township of Locke's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Township of Locke's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis
2. Budgetary comparison schedules

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement.

## **Audit Procedures - Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

Management override of controls and revenue recognition.



## **Audit Procedures - Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free from material misstatement, we will perform tests of the Township of Locke's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

## **Other Services**

We will also assist in preparing the financial statements and related notes of the Township of Locke in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

## **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Maner Costerisan and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to an oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Maner Costerisan personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the oversight agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Aaron M. Stevens is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Based on our preliminary estimates, the fee should approximate \$8,800 for the audit for the year ended March 31, 2025. Our audit fees will be billed based on the services rendered, plus out-of-pocket costs. Our standard hourly rates vary according to the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable on presentation. Past due amounts are subject to a service fee of 1½% per month. In accordance with firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. Third-party confirmation providers for certain financial institutions may invoice us for responding to confirmation requests and we will pass those costs through to you.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement letter. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

We will provide copies of our reports to the Township of Locke, however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

This estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. We understand we will be provided balanced records for each fund and that all accounts will be reconciled. If additional time is necessary, we will discuss it with you and arrive at a new fee before we incur the additional costs.

Because we are extremely interested in continuing to serve Township of Locke and the fact that our audit team members have a great deal of experience working with similar entities, we are proposing a discount to our audit cost estimate. The price schedule detailed above is a firm price assuming Township of Locke records are in reasonable condition and that we are provided reasonable staff assistance. If our team members spend more hours than the projected hours detailed above that are not due to unusual circumstances (i.e., unrecorded accruals, unbalanced records, improperly recorded activities, the state of the records being significantly different than what was stated, inadequate staff assistance, significant changes in auditing standards, etc.) then we will not bill for any amounts over the audit cost estimate. During the audit, we will spend approximately 20% more in fees than what is projected above, however, we will not bill you for that additional time, unless it exceeds the 20% amount which would be caused by circumstances such as those items listed above.

Our proposal is to provide the Township of Locke with auditing services, rather than accounting services. The cost schedule detailed on the previous page assumes that extensive journal entries to adjust the accounting records (i.e., bookkeeping) will not be required as part of the audit process. If auditor-proposed journal entries are required in order for the financial statements to be fairly presented in accordance with generally accepted accounting principles, we propose a per entry fee of \$200. This fee will not be billed if there are less than five entries in a given year.

The fees quoted above are based on the Township of Locke's current levels of client assistance and expertise. Should any of these levels of assistance or expertise change during the period of our engagement, we may need to arrive at a new fee arrangement for the remainder of the agreement.

In any year that Township of Locke would like us to prepare the State of Michigan, Department of Treasury F-65 Form or annual Qualifying Statement we will bill the Township of Locke at our standard hourly rates.

If additional procedures are necessary to assist with the implementation of new accounting standards, such as GASB Statement No. 87 or 96, our fees will be based on the services rendered at our standard hourly rates.

During the term of this agreement and for a period of one year thereafter, neither party shall directly or indirectly, solicit for employment or for engagement as an independent contractor, or encourage leaving their employment or engagement, any employee or independent contractor of the other party. For the avoidance of doubt, general advertisements for employment and responses thereto, shall not be deemed a violation of the paragraph. The parties agree that any breach of this paragraph would damage the other party in an amount difficult to ascertain with certainty, and that in the event that either party breaches this provision resulting in the other party losing the services of an employee or independent contractor for any period of time, the breaching party shall pay to the other party an amount equal to the annual rate of compensation (paid by the non-breaching party for the immediate prior calendar year) of the applicable employee or independent contractor.

Our most recent peer review report accompanies this letter.

If reproduction or publication of financial statements audited by us, or any portion thereof, is intended, it is our policy that any master of printer's proofs be submitted to us for review prior to publication.

We will continue to perform our services under the arrangements discussed above from year to year unless for some reason you or we find that some change is necessary. However, the performance of each audit is a separate and severable engagement. Each separate engagement shall be deemed complete and Maner Costerisan will not have a continuing responsibility to perform additional services with respect to that completed engagement when we present to you the final audit report that relates to any given year.

Our audit report on the financial statements to be issued pursuant to this engagement is for your use. If it is your primary intent that our report will benefit or influence a third-party user, we must be informed prior to the beginning of the annual audit engagement.

Considering our current relationship as an independent member of the BDO Alliance USA, the firm may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

In connection with this engagement, we may communicate with you or others via e-mail transmission. As e-mails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that e-mails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of e-mail transmissions, or for the unauthorized use or failed delivery of e-mails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of sales or anticipated profits, or disclosure or communication of confidential or proprietary information.

You agree that our maximum liability to you for any negligent errors or omissions committed by us in the performance of the engagement will be limited to the amount of our fees for this engagement, except to the extent determined to result from our gross negligence or willful misconduct.

Because there are inherent difficulties in recalling or preserving information as the period after an engagement increases, you agree that, notwithstanding the statute of limitations of the State of Michigan, any claim based on this engagement must be commenced within 12 months after performance of our service, unless you have previously provided us with a written notice of a specific defect in our services that forms the basis of the claim.

If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Commercial Mediation Rules. If the parties are unable to resolve the dispute through mediation within 60 days from the date notice is first given from one party to the other as to the existence of a dispute and the demand to mediate, then they may proceed to resolve the matter by arbitration if this agreement provides that the particular dispute is subject to arbitration, or by whatever other lawful means are available to them if this agreement does not provide for arbitration of the particular dispute. Costs of any mediation proceeding shall be shared equally by all parties.

The Township of Locke and Maner Costerisan both agree that any dispute over fees charged by Maner Costerisan to the client or any other disputes will be submitted for resolution by arbitration in accordance with the rules of the American Arbitration Association. Such arbitration shall be binding and final. The arbitration shall take place at Lansing, Michigan. Any hearing shall be before one arbitrator in accordance with Rule 17 of the Commercial Arbitration Rules of the American Arbitration Association (the Rules). Any award rendered by the arbitrator pursuant to this agreement may be filed and entered and shall be enforceable in the appropriate court of the county in which arbitration proceeds. In agreeing to arbitration, we both acknowledge that, in the event of a dispute over fees, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution. The prevailing party shall be entitled to an award of reasonable attorney's fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

## **Reporting**

We will issue a written report upon completion of our audit of the Township of Locke's financial statements. Our report will be addressed to management and those charged with governance of the Township of Locke. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We appreciate the opportunity to be of service to the Township of Locke and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

*Maner Costerisan PC*

RESPONSE:

This letter correctly sets forth the understanding of the Township of Locke.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

To: Maner Costerisan

After considering the qualifications of the accounting personnel of the Township of Locke we believe they have the qualifications and abilities to generate financial statements, including the required footnotes, in accordance with U.S. generally accepted accounting principles. However, for convenience and other issues, we may contract with you to prepare our financial statements.

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## ADDENDUM TO ENGAGEMENT LETTER

As part of the audit engagement, you have requested our assistance with the following services. *Government Auditing Standards* considers these services as “non-attest” or “non-audit” services. Management is required to review, approve, and accept responsibility for any non-audit services we may perform.

- Preparation of the financial statements, including the related notes, required and additional supplementary information.
- Calculation of the provision for depreciation, if applicable.
- Assistance with the preparation and submission of audit financial information required by law or regulations.
- Assistance with, or the preparation of, year-end adjusting journal entries and workpapers.
- Access to a secure website to exchange information electronically.



## Report on the Firm's System of Quality Control

July 31, 2023

To the Principals 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, 2023. 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](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable 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 and compliance with the firm's system of quality control 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; and audits of employee benefit plans.

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.

### 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, 2023, 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*.

Reilly, Penner & Benton LLP

Reilly, Penner & Benton LLP

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

[www.rpb.biz](http://www.rpb.biz)



NON STATUTORY DUTIES COMPENSATION

Motion Hart second VanDooren that  
GLEND A TURNER, Locke Township Clerk, be compensated for non-statutory duties, including:  
Locke Township Hall custodian  
to serve at the pleasure of the Township Board, and that because such duties constitute service not  
otherwise provided for by law and is rendered to the township by a township officer in addition to the  
statutory duties of office, that compensation be at the wage rate established and in effect. Compensation  
term beginning December 2018.  
Roll Call vote: Yea: Fuller Shepler VanDooren Hart Turner Nay: none Absent: none  
Dated May 12, 2020

Motion Shepler second Fuller that  
DOROTHY HART, Locke Township Supervisor, be compensated for non-statutory duties, including:  
NIESA representative  
to serve at the pleasure of the Township Board, and that because such duties constitute service not  
otherwise provided for by law and is rendered to the township by a township officer in addition to the  
statutory duties of office, that compensation be at the wage rate established and in effect per monthly  
NIESA meeting. Compensation term beginning January 2019.  
Roll Call vote: Yea: VanDooren Hart Turner Fuller Shepler Nay: none Absent: none  
Dated May 12, 2020

Motion Shepler second Turner that  
DOROTHY HART, Locke Township Supervisor, be compensated for non-statutory duties, including:  
Deputy Zoning Administrator  
to serve at the pleasure of the Township Board, and that because such duties constitute service not  
otherwise provided for by law and is rendered to the township by a township officer in addition to the  
statutory duties of office, that compensation be at the wage rate established and in effect. Compensation  
term beginning February 2023.  
Roll Call vote: Yea: Turner Rambo Hart Shepler Davis Nay: none Absent: none  
Dated Feb. 14, 2023

Motion \_\_\_\_\_ second \_\_\_\_\_ that  
JENNIFER RHODES, Locke Township Deputy Clerk, be compensated for non-statutory duties, including:  
Election Inspector, a public officer  
to serve at the pleasure of the Township Board, and that because such duties constitute service to the  
township by a township employee in addition to the Deputy Clerk duties, that compensation be at the wage  
rate established and in effect. Election workers are excluded from the federal Fair Labor Standards Act,  
any hours accrued under oath as an election official would not be subject to an overtime total.  
Compensation term beginning January 1, 2024.  
Roll Call vote: Yea: \_\_\_\_\_ Nay \_\_\_\_\_ Absent \_\_\_\_\_  
Dated: \_\_\_\_\_

Motion \_\_\_\_\_ second \_\_\_\_\_ that  
JALENE TREW, Locke Township Custodian, be compensated for non-statutory duties, including:  
Election Inspector, a public officer  
to serve at the pleasure of the Township Board, and that because such duties constitute service to the  
township by a township employee in addition to the Custodial duties, that compensation be at the wage rate  
established and in effect. Election workers are excluded from the federal Fair Labor Standards Act, any  
hours accrued under oath as an election official would not be subject to an overtime total. Compensation  
term beginning January 1, 2024.  
Roll Call vote: Yea: \_\_\_\_\_ Nay \_\_\_\_\_ Absent \_\_\_\_\_  
Dated: \_\_\_\_\_

Motion second that  
CORY JORGENSEN, Locke Township Planning Commission member, be compensated for non-statutory duties, including:

Board of Review, a public officer  
to serve at the pleasure of the Township Board, and that because such duties constitute service to the township by a township employee in addition to the Planning Commission duties, that compensation be at the wage rate established and in effect. Compensation term beginning March 12, 2024.

Roll Call vote: Yea: Nay: Absent:  
Dated:

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Motion second that  
GLENDA TURNER, Locke Township Clerk, be compensated for non-statutory duties, including:

Locke Township Election Inspector, a public officer  
to serve at the pleasure of the Township Board, and that because such duties constitute service to the township by a township employee in addition to the statutory duties of office, that compensation be included at the wage rate established and in effect for expanded election statutory duties. Compensation term beginning July 27, 2024.

Roll Call vote: Yea: Nay: Absent:  
Dated:

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LOCKE TOWNSHIP ZONING ADMINISTRATOR, JULIE A. MOORE

September 2024 Zoning Administrator report

Land Use Permits issued

2024 LU 022 Moore, Doug 3350 Moyer Rd., Williamston, 48895 29 400 004  
phone/meetings/site visits

09-03-24 – Off

09-05-24

Opened emails.

Emailed Tamar [96@gmail.com](mailto:96@gmail.com) re: Bldg. Permit App.

Rec'd res. Elec. Permit App for Rick & Susan Baldwin @ 6400 Boutell Rd. with payment of 48 rec'd by D. Hart on 08-22-24 #14427410. Already rec'd elec. Permit from AGS 24-019 & filed.

Emailed [Morrisonryan7@yahoo.com](mailto:Morrisonryan7@yahoo.com) advising SLU permit was returned as undeliverable. Morrison advised to send it to 7104 Fowlerville Rd, Fowlerville 48836. Advised we still need Building Permit App. Fletch Reed (517) 490-8919 called wanting to know status of Key Diesel. Advised caller no new information at this time. Emailed Township Atty, Tom Hitch & cc'd Planner Kotrba and D. Hart, Supervisor updating them on Key's and inquiring how to proceed.

09-10-24

Opened emails.

Issued 2024 LU 022 for D. Moore for partial re-roof. Emailed Bldg. Permit App. to AGS.

Rec'd elec. Permit 24-0202 for Purvis, @ 6180 Lovejoy Rd. Perry 48872. Doc. & filed.

Rec'd res. plumbing permit 24-005 from AGS for J. Bowen. Doc. & filed.

Called Tom Hitch (517) 881-7815 re: Key Diesel operation in A-1 District.

Sent email to F. Reed updating on recent contact with Twn. Atty. Re: Key Diesel.

09-12-24

Opened emails.

Emailed payment to AGS for Finch Elec. Permit of 108 cash by D. Hart

Rec'd elec. Permit app for Vanwert 3778 Rowley Rd, Wmst 33-400-013 & payment rec'd by G. Turned on 09-10-24 of 48 cash. Doc & emailed to Ags.

Ret. Call to Adam (517) 648-9466 & left VM.

Emailed copy of zoning map to atty Tom Hitch.

Key – worked on timeline data

09-17-24

Opened emails.

Rec'd elec. Permit 24-021 from AGS for Alex Vanwert, 3778 Rowley Rd, Wmst. Documented & filed.

Doc. Pymt of 199.00 rec'd for Bldg. Permit App. #6838 by D. Hart for Moore, 3350 Moyer Rd, re-roof.

Rec'd Bldg. Permit App. from Debbie Munro @6000 S. Morrice, Perry. Left VM (517) 204-6840 advising Munro that the application is incomplete and that she needs to complete it before it can be submitted to AGS.

Attended Planning Commission meeting.

09-19-24

Opened emails

Rec'd Res. Mech. Permit 09-17-24 for 5130 Shaftsburg, 18-300-011, Jason Bowen. Pymt rec'd of \$114 cash by D. Hart, Super., on 09-17-24. Documented & emailed Mech. App. to AGS.

Rec'd Res. Elec. Permit App 09-17-24 for 5130 Shaftsburg, 18-300-011, Jason Bowen. Pymt rec'd of \$114 cash by G. Turner. Documented & emailed App. to AGS.

Meeting with Matt Keys, D. Hart, Super. Re: ZO Violation. D. Hart to complete timeline report & forward to Atty. Hitch.

09-24-24

Opened emails.

Forwarded Key Timeline to Atty. Hitch. Requested review and in put as to how to proceed?

Rec'd completed Bldg. Permit App. for D. Munro @ 6000 S. Morrice Rd, Perry 01-300-017 for re-roof/siding. Advised by D. Hart do not need to complete LU Permit. Emailed App. to AGS.

Emailed AGS payment of \$199.00 rec'd for BP 24-019, Moore, 3350 Moyer Rd. Wmst. 48895 29-400-004.

Rec'd obsolete elec. Permit app. form for Little Leap Learning Center, payment of \$156.00 was rec'd on 09-19-24 by G. Turner, #24402 from Allstar Alarm LLC. Emailed new Commercial Elec. Permit App. form to [permits@allstaralarmllc.com](mailto:permits@allstaralarmllc.com) for completion for Little Leap Learning Center.

Rec'd Res. Elec. Permit 24-022 and Res. Mech. Permit 24-015 for J. Bowen @ 5130 Shaftsburg Rd., Wmst 48895. Documented & filed.

Rec'd AGS New Permit Report, reconciled and gave to Supervisor.

09-26-24

Internet Down.

TCF J. Hymer wanting information on absentee ballot, gave message to G. Turner

Checked drop box.

Opened emails.

TCF Jason wanting to schedule a rough inspection, advised he needs to call AGS.

**2024 LOCKE TOWNSHIP BUILDING PERMITS**

Dec/Jan☒ Jan/Feb# Feb/Mar☒☒ Mar/Apr+ Apr/May☒  
 May/Jun^ Jun/Jul☒ Jul/Aug% Aug/Sep☒ Sep/Oct♥ Oct/Nov@ Nov/Dec♣

**JAN**

Caroll, David & Eliz. FNL4/22 24-001 6300 Corey Rd 48872 02 200 008 pd \$247 233.6 sf glassed in porch#  
 Wyngarden, Jeff 24-001 2601 Donna Dr 48895 31 451 003 No fee Maint. (re-roof)

**APR**

Jorgenson, Cory 24-002 4405 Rowley Rd 48895 34 200 009 pd \$167 900 sf floating deck+  
 McElroy, Rod 24-003 5649 M-52 Perry 48872 09 300 001 pd \$247 24x50 Pole Barn/Porch+  
 Coe, Mike 24-004 3290 Rowley Rd 48895 32 400 006 pd \$247 30x40 Pole Bldg☒.  
 Driver, Tom FNL4/24 24-005 4828 Bell Oak Rd 48892 23 200 014 pd \$199 in grnd pool☒  
 Chapman, Sean 24-006 2659 Donna Dr 48895 31 451 007 pd \$247 24x40 Pole Bldg☒.  
 Cassing, Jason 24-007 6130 Shaftsburg 48895 06 300 005 pd \$199 32x20 Deck & pergola☒  
 Stamp, Yanch 24-008 5445 Horstman 48895 17 200 024 pd \$199 24x20 Deck☒

**MAY**

Driver, Mike 24-009 5041 Corey Rd 48895 14 300 008 pd \$247 40x40 Barn Add.☒  
 Blunt, Pauline 24-002 4715 Bell Oak 48895 14 300 009 No fee Maint. re-roof  
 Erwin, Jackie 24-010 2775 Rowley Rd 48895 31 251 006 pd \$247 20x30 pole Bldg.☒

**JUNE**

Bowen, Jason 24-011 5130 Shaftsburg 48895 18 300 011 pd \$391 1260sfAdd/deck☒  
 Finch, Garrett 24-012 4761 W. Jacobs 48872 02 200 017 pd 247 1790 Sq Pole Barn  
 Bowen, Jason 24-013 5130 Shaftsburg 48895 18 300 011 pd \$199 Ingrd. Pool☒  
 Shipman, Larry FNL6/24 24-003 5715 S. Corey 48872 11 300 012 No fee Maint re-roof  
 Galbreath, Paul 24-014 6412 S. Lovejoy 48872 03 200 010 pd \$ 203 pole barn☒

**JULT**

Meagher, Michael 24-005M 5174 Royce Rd 48872 13 100 007 \$0 re-roof  
 Swartz, Barbara 24-004M 5952 S. Corey 48872 11 200 008 \$0 RE-ROOF  
 Rabideau, Andrew 24-006M 4218 W. Benjamin 48872 10 300 006 \$0 reroof

**AUGUST**

Hale, Thomas 24-015 5214 Lovejoy 48872 01 100 024 pd \$247 30x48 pole barn☒  
 Luft, Nick 24-016 5695 M-52 48872 09 300 020 pd \$247 48x64 pole barn☒  
 Teague, Gary 24-017 5349 Royce 48892 13 200 011 pd \$247 50x60 pole barn☒  
 Teague, Gary 24-018 5349 Royce 48892 13 200 011 pd 525 1797 sq residence

**SEPT**

Moore, Doug 24-019 3350 Moyer 48895 29 400 004 pd 199 Re-roof Partial  
 Munro, Debbie 24- 6000 S. Moorice 48872 01 300 017 re-roof/siding

**2024 Locke Twp-plumbing/mechanical/electrical permits**

01-02-24 Shanks, Kathy FNL 1/10 23-021 4295 Rowley 48895 34 200 011 pd \$48 mech LP tank  
 01-09-24 Hill, Brenda FNL1/24 24-001 3653 Rowley 48895 33 100 008 pd \$150(ref 102)mec gas/oil burn  
 01-23-23 Woelmer,/F FNL2/5 24-002 3854 Rowley 48895 33 400 008 pd \$48 mech# AC/heat pump  
 01-30-24 McChesney, Mark FNL3/22 24-003 5301 Horstman 48895 17 200 027 pd \$78(ref 30) mech# gas/oil burn  
 02-27-24 Palmatier, Adam FNL 4/10 24-004 4309 Harris 48895 30 200 015 pd \$48 (98 for 2)mec #☒ gen line  
 04-09-24 McElroy, Rodney 24-005 5649 S.M52 48872 09 300 001 pd \$48 mech + gen  
 05-13-24 Flint, Matt 24-006 4047 Dietz 48895 29 400 012 pd \$ 48 mech ☒ gen  
 05-21-24 Miller, Steven 24-008 4912 Bell Oak 48892 23 200 010 pd \$48 mech ☒ LP tank  
 05-21-24 Stamp, Jennifer 24-007 5445 Horstman 48895 17 200 024 pd \$48 mech ☒ LP for gen  
 05-23-24 Forge, Doris 24-009 4519 Harris 48895 19 400 008 pd\$48 mech ☒ AC/heat pump  
 06-18-24 June, Joshua 24-010 3248 Rowley 48895 32 400 008 pd\$48 mech☒ propane tank  
 06-27-24 Shanks, Robert 24-011 4295 Rowley 48895 34 200 011 pd\$48 mech.☒ AC/heat pump  
 07-18-24 Frenzel, Charles 24-012 4744 Dietz 48895 21 300 001 pd \$48 mech. rplc frplc/+ chmny%  
 08-12-24 Purvis, Scott 24-013 6180 S Lovejoy 48872 03 400 004 Pd \$48 mech line to gen%.  
 09-03-24 Foss, Kevin 24-014 5182 Horstman 48895 17 400 009 pd \$48 mech gen line☒

07-19-24 Bowen, Jason	24-015	5130 Shaftsburg	48895	18 300 011	pd \$114	mech	3 heat/2bath fans
01-18-23 McKenzie, Rob	24-001	4437 Webberville	48892	27 200 015	pd \$48	plumb.#	water heater
01-30-24 Riley, Ryan	24-002	3093 Moyer Rd	48895	29 100 009	pd \$60(ref 12.)	plumb.#	sump pump
02-19-24 Merritt, Kyle	23-095	5353 Herrington	48892	13 200 022	pd \$48 (rein.)	plumb.#	pipe system
02-19-24 Merritt, Kyle	23-095	5353 Herrington	48892	13 200 022	pd \$48 (rein)	plumb.#	pipe system
03-26-24 Mitchell, Keith	24-003	4889 Herrington	48892	24 200 008	pd \$48	plumb+	water heater
08-15-24 Luft, Nick	24-004	5695 M-52	48872	09 300 020	pd \$48	plumb☺	
09-10-24 Bowen, Jason	24-005	5130 Shaftsburg	48895	18 300 011	pd \$114	plumb	Master bath☺
01-25-04 Bloom, Justin	24-001	5350 Bell Oak	48892	24 200 001	pd \$48	elec	solar
02-27-24 Palmatier, Adam FNL	24-002	4309 Harris	48895	30 200 015	pd \$48	elec.☺	200 amp/gen
03-06-24 Carroll, David FNL	24-003	6300 Corey Rd.	48872	02 200 008	pd \$114	elec.☺	addition
03-11-24 Beckwith, Brad	24-005	4321 Jacobs Rd	48872	03 200 004	pd \$48	elec.☺	gen
03-11-24 Stamp, Jennifer	24-004	5445 Horstman	48895	17 200 024	pd \$48	elec.☺	200 amp/gen
03-26-24 Roger, Smith	24-006	3118 Rowley Rd	48895	32 300 014	pd \$48	elec.+	undrgrnd to barn
03-28-24 Consumer's Ener	24-007	2753 Sherwood	48895	19 400 002	pd \$48	elec.+	200 amp
03-28-24 Maple Front Prop	24-008	3558 Colby Rd	48872	09 100 001	pd \$48	elec.+	200 amp
04-01-24 Anne Flint FNL4/24	24-009	4047 Dietz Rd	48895	29 400 012	pd \$48	elec.+	gen
<del>04-09-24 McElroy, Rod</del>	<del>24-010</del>	<del>5649 M-52</del>	<del>48872</del>	<del>09 300 001</del>	<del>\$156</del>	<del>Elec.</del>	
04-09-24 McElroy, Rod FNL 4/24	24-011	5649 M-52	48872	09 300 001	pd \$156	elec.+	200 amp/frnace
05-02-24 Driver, Mike FNL5/24	24-013	5041 Corey Rd	48895	14 300 008	pd \$114+18	elec.	
05-07-24 Meaton, Matt FNL5/24	24-012	4842 W. Colby	48872	11 200 009	pd \$48	elec.☺	part gen outlet
05-16-24 Driver, Tom	24-014	4828 Bell Oak	48892	23 200 014	pd \$96+18	elec.☺	pool
05-30-24 Diederich, Scott	24-015	5378 Moyer	48895	25 400 018	pd \$48	elec.☺	meter box
08-06-24 Parisian, Scott	24-016	4654 M-52	48895	21 400 004	pd \$48	elec.	Panel upgrade%
08-15-24 Luft, Nick	24-017	5695 M-52	48872	09 300 020	pd \$48	elec	400 amp service☺
08-14-24 Finch, Garrett	24-018	4761 W. Jacobs	48872	02 200 017	pd \$156	elec.	Pole barn☺
08-22-24 Purvis, Scott	24-020	6180 S. Lovejoy	48872	03 400 004	pd \$48	elec.	Install gen.☺
08-27-24 Baldwin, Rick	24-019	6400 Boutell	48872	02 100 002	pd \$48	elec	water heater☺
09-12-24 Vanwert, Alex	24-021	3778 Rowley	48895	33 400 013	pd \$48	elec	200A ungrd.☺
09-19-24 Bowen, Jason	24-022	5130 Shaftsburg	48895	18 300 011	pd \$114	elec	bed&bath
09-19-24 Little Leap	24-	2652 E. Haslett	48895		pd 156	Elec. C	Amp. service