AGENDA

Henika District Library
Finance Committee Meeting
November 10th, 2026 at 5pm

I. Call to Order

Members Present:
Members Absent:
Staff Present:
Guests:

II. Approval of Agenda

III. Approval of Previous Meeting Minutes

A. October 7th, 2026

IV. Unfinished Business

A. Insurance Review
B. Audit Quotes

V. New Business

VI. Around the table

VII. Adjournment

Minutes

Henika District Library
Finance Committee Meeting
October 7, 2026 at 6pm

I. Call to Order at 6:00pm

Members Present: Meghan Augustin, Elizabeth Engels, Pam Meyer, Danielle Simmons
Members Absent: None
Staff Present: Cierra Bakovka – Director
Guests: Triangle associates Nicole DiDonato and Matt Miller

II. Approval of Agenda motioned by Meyer, and seconded by Simmons. All yes, motion carries.

III. Approval of Previous Meeting Minutes
A. September 23, 2026. Motioned by Augustin, seconded by Meyer. All yes, motion carries.

IV. Unfinished Business
A. Bond/millage - other local libraries around the area have been contacted in an ask to compare their debt millage holdings. Responses received so far were reviewed. More examples of information only campaigns were reviewed. Miller pointed out the importance of messaging once the information only advertising comes out from the library matching with any outside committees that form for promotion. Added Snow Fest, Dec 5, to the timeline calendar to have some physical form of information ready to be able to be handed out during that time. The information to highlight in that first handout could include showing what each household would be estimated to pay, what the community is getting out of this expansion, the what and why of this ask for expansion. Ideally we will have building renderings available to display at Snow Fest also. Discussed having mailings of information to go out sometime in February to March to be in line with when absentee ballots release in later March. If the info is small, like a large postcard size, have a QR code to link for more details.

B. Audit quote updates - one quote received so far and another company rejected to offer a quote. Hoping more to come. Health insurance quotes coming in to compile to assess for 2027. Bookkeeper position to be discussed at October board meeting next week.

V. New Business - None

VI. Around the Table - Bakovka said staff has been good, fall has been slower in ways. Augustin, Simmons, Engles, and Meyer had nothing to add.

VII. Adjournment at 6:38

PROPOSAL TO PROVIDE PROFESSIONAL AUDITING SERVICES TO

HENIKA DISTRICT LIBRARY

October 2, 2026

VREDEVELD HAEFNER LLC
10302 20TH AVENUE
GRAND RAPIDS, MI 49534

CPAs

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ATTACHMENTS

Peer Review Report

Client Listing

Management Team Resumes

Vredeveld Haefner LLC
CPAs and Consultants
10302 20th Avenue
Grand Rapids, MI 49534
Fax (616) 828-0307

Douglas J. Vredeveld, CPA
(616) 446-7474
Michael J. Vredeveld, CPA
(616) 648-8447

October 2, 2026

Henika District Library
Attn: Cierra Bakovka, Director
149 South Main St.
Wayland, MI 49348

Thank you for allowing Vredeveld Haefner LLC the opportunity to submit this proposal to provide auditing and consulting services to the Henika District Library. Doug Vredeveld and Mike Vredeveld have over 50 years of experience in governmental accounting and auditing and operate the firm Vredeveld Haefner LLC **to provide superior service and expertise to governmental entities by specializing in working with the governmental community**. We are committed to knowing your business and providing timely professional service.

We believe the ability to provide superior service is the result of our specialization in the governmental industry and our focus on customer satisfaction and delivery of results. We currently audit over 10 district libraries in addition to multiple libraries included in the audit reports of various cities. Our firm has worked with many governmental entities in varying capacities including as independent auditor, interim finance director, consultant and as Board members, and **bring significant experience and expertise to you**. A second component to service is that the firm's partners will work directly with you throughout the year.

This proposal offers an overview of Vredeveld Haefner LLC's capabilities and the benefits of working with us. We look forward to the next step in this process—a step which we hope leads to a long-term professional relationship. Thank you for considering Vredeveld Haefner LLC as your independent Certified Public Accountants. We are available to answer any questions you may have regarding any aspect of our firm, our capabilities or the accompanying proposal.

Sincerely,
Vredeveld Haefner LLC

Michael J. Vredeveld, CPA
Partner

FIRM PROFILE

OUR BEGINNING

Vredeveld Haefner LLC was established in 2006 to provide superior service and expertise to governmental and nonprofit entities by specializing in working exclusively with these organizations. Our firm has completed our 20th year in business and we are thrilled with the level and quality of the clients that we have been able to serve as auditors and consultants.

WHO WE ARE

Vredeveld Haefner LLC is a local Grand Rapids firm with a mission to provide high-value and high-quality services to the governmental and not-for-profit sector at a competitive price while utilizing the most knowledgeable staff. Our total staff consists of seven individuals, all of whom work exclusively on governmental and not-for-profit audits. Vredeveld Haefner LLC works almost exclusively in the West and Northern Michigan areas. All members of our audit team have experience auditing federal programs as required by the Federal Uniform Guidance. This experience includes the audit of entities with one major federal program to entities with over $10,000,000 of federal financial assistance and multiple major federal programs.

Along with utilizing high level associates to deliver the superior service we promise; our firm has implemented a business model that is on the cutting edge of how professional services firms are operating their businesses. We operate through a virtual office and are completely mobile to conduct every aspect of our business where it matters most…face-to-face with you! The benefits to us and our clients have been significant. **This model allows us to work very efficiently and with high flexibility which enables us to provide quality services to our clients that are at more competitive rates than the competition.**

No matter what your need may be now or in the future, we have a solution. Our ability to provide superior service is the result of our specialization, our focus on customer satisfaction and delivery of results. Our team of professionals has worked with numerous governmental entities in varying capacities including as independent auditor, interim finance director, consultant and as Board members.

If you would like additional information on our mission, vision or qualifications please visit our website at **www.vh-cpas.com**.

OUR CONNECTIONS

Our firm is a member of the American Institute of Certified Public Accountants (including the Government Audit Quality Center and the Employee Benefit Plan Audit Quality Center), Michigan Association of Certified Public Accountants, Michigan School Business Officials, Government Finance Officers Association, Michigan Government Finance Officers Association, Kent County Treasurers Association and the Association of Government Accountants.

TEAM MEMBER QUALIFICATIONS AND EXPERIENCE

Staff quality, retention and consistency on each engagement are important to engagement performance, efficiency and profitability. We are committed to providing you with a level of service that makes us unique. **How do we accomplish this?** Through technical training and the culture we maintain in our firm; both of which drive how we interact with our clients and enable us to provide the superior services our clients expect.

TECHNICAL

Your audit will be performed by Doug Vredeveld and staff with the assistance of Mike Vredeveld. All senior team members involved in your engagement are Certified Public Accountants (CPAs) and have the required continuing professional education to perform your audit engagement in accordance with *Generally Accepted Auditing Standards*. We are constantly striving to improve the quality and efficiency of our work. Each member of our team obtains at least 40 hours of continuing professional education annually; most of which is specifically government related and is focused on matters that directly correlate to the clients we serve.

Our experience in providing the proposed services is extensive. We have audited many libraries, school districts, cities, counties and other large local units of government throughout the State of Michigan as well as dozens of smaller municipalities and special purpose governments including authorities, villages and townships as well as charter schools.

The client listing included in the attachments to this proposal provides information regarding our current clients. Throughout these engagements, we have helped numerous municipalities compile comprehensive annual financial reports for continued and first-time submission to the GFOA and ASBO Certificate of Achievement for Excellence in Financial Reporting Programs. In fact, Peter has over 10 years of experience as special review committee members for this program and Peter is a past employee of the GFOA Technical Service Center where both municipal and school district audit reports are reviewed for program compliance.

CULTURE

Why is the culture within our firm important to our clients? Culture picks up where the handbook leaves off. It guides us in how our staff interact with each other on a daily basis and now we interact with our clients. Our firm knows that no one person has all the answers. We will be learning from your organization during the performance of the proposed audits and we believe that the information and techniques we will share with your staff will provide your organization with significant knowledge and hopefully, some efficiency gains. While we do not know the entire extent of possible efficiency gains, our specialization in working with the governmental community has proven time and time again that through our specialization, Vredeveld Haefner LLC and our clients benefit.

At Vredeveld Haefner LLC we are constantly searching for a better way of performing every task necessary to complete an engagement and manage our business. This search is guided by over fifty years of experience in the government industry, analysis of performance on each engagement, timely comprehensive continuing professional development, and learning from and sharing with our peers and clients.

QUALITY CONTROL

Our firm has a quality control system which meets applicable professional standards and we are confident in the quality of work performed by Vredeveld Haefner LLC.

The significant components of this system, as they relate to your audit, are as follows:

- The firm utilizes standardized forms and templates to ensure that engagements are properly planned, performed, supervised, reviewed, documented and reported in accordance with professional, regulatory and internal requirements.
- Specialized audit programs are utilized on all engagements.
- All workpapers and audit programs are reviewed by the engagement partner.
- A financial statement disclosure checklist is completed on each engagement to ensure all appropriate disclosures have been considered.
- The financial statements and other reports are reviewed by the engagement partner and the concurring partner for format and presentation compliance with all applicable professional guidance and technical pronouncements.
- Workpapers are retained in accordance with professional standards and relevant regulation.

Through our internal review process, we are able to assure our clients that their financial reports have been subjected to a stringent verification of technical compliance, reporting excellence and that the financial statements contain all of the disclosures required by accounting and reporting standards.

EXTERNAL PEER REVIEW

The current peer review program as administered by the Michigan Association of Public Accountants (MICPA) and the American Institute of Certified Public Accountants (AICPA) require that our firm and CPA firms providing various assurance services to have a system of quality control and a peer review of this system every three years. Our most recent peer review was conducted in the Fall of 2025 and a copy of our peer review report, which included no findings or letter of comment items, is included in the attachments.

ENGAGEMENT SCOPE AND OBJECTIVES

We understand the scope of work to be as follows:

- Audit of Henika District Library's financial statements
- Assistance with preparation of Henika District Library's financial statements
- Written communications in accordance with professional standards
- Presentation to the Library Board upon request

The format and presentation of the financial statements will conform to the applicable standards established by the Governmental Accounting Standards Board (GASB) and the Michigan Department of Treasury. We will conduct our audits in accordance with the auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards,* when applicable.

AFFIRMATIVE STATEMENTS

In conjunction with preparation and presentation of this proposal, we make the following positive affirmations to the Henika District Library:

PROPOSAL EFFECTIVE DATE

Vredeveld Haefner LLC commits to maintaining this proposal as a firm and irrevocable offer for 90 days.

NATURE OF WORK AND TIMETABLE

Vredeveld Haefner LLC understands the nature of the work to be performed and accepts the timeframe established by the Library to perform the work.

INDEPENDENCE

Vredeveld Haefner LLC is independent of the Henika District Library as defined by auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. Vredeveld Haefner LLC currently has no professional relationships that may constitute a conflict of interest relative to performing the Library's engagement. Vredeveld Haefner LLC will provide full disclosure of all client relationships that give rise to conflicts of interest and/or impairment of independence during the term of our engagement.

LICENSE TO PRACTICE | ERRORS AND OMISSIONS INSURANCE

Vredeveld Haefner LLC and all professional staff for this engagement are properly licensed to practice in the State of Michigan. The firm and all personnel adhere to the professional standards set forth by the American Institute of Certified Public Accountants. Vredeveld Haefner LLC carries appropriate professional liability insurance.

QUALITY

Vredeveld Haefner LLC does not have a record of substandard work which is evidenced in the attached Peer Review Report. In addition, the firm has had no instances of disciplinary action taken against the firm or ethics referrals to any regulatory authority from inception-to-date.

CONSISTENT ENGAGEMENT TEAM

Vredeveld Haefner LLC commits to maintaining consistent and experienced personnel on the engagement team as within our control.

AUDIT APPROACH

PROPOSED TIMING

Below is our anticipated timeframe for completion of the services itemized in this proposal. We are flexible in modifying the timing of the engagement to accommodate your schedule should the need arise.

Step	Date
Meet with the Board and/or designated committee, if requested	**Upon Appointment**
Planning communication with management	**December 2026**
Perform engagement planning and interim procedures	**January 2027**
Perform final fieldwork	**January/February 2027**
Communicate with management to discuss any audit adjustments, findings, management letter comments, and recommendations	**February 2027**
Deliver draft audit documents to management for review	**February 2027**
Issue final audit documents	**February 2027**
Board presentation	**Upon request**

SPECIFIC PROCESS

We will complete our work in three phases: preliminary fieldwork (planning), year-end final fieldwork, and wrap-up (document completion, review and issuance). The details of each phase are discussed below.

Planning – We will conduct initial planning with Library staff shortly before the start of the audit each year. During this meeting, we will identify the information needed for the audit, schedule the dates of our on-site fieldwork and identify any issues which will require special attention during the audit process. Following our meeting, we will gather and analyze information to gain an understanding of the Library's structure, operating environment, internal controls and financial activity to-date. This process will include documentation of internal controls and performance of related walkthroughs of key internal controls, analysis of current year operations, review of minutes, inquiries of staff and Board members, review of attorney invoices and review of the audit guides and compliance supplements as they relate to the Library. This process will provide us with a base for our audit risk assessment as it relates to the Library's overall operating environment. The results of the audit risk assessment will guide our team in identifying the significant audit areas and the substantive procedures to be performed in each audit area. We will then create audit programs that correlate with our risk assessments.

Once the Library has recorded the necessary adjusting journal entries to close out the fiscal year, we will obtain a copy of the Library's general ledger to prepare the draft financial statements. Drafting the financial statements and schedules prior to conducting the audit has several advantages. First, detail of account balances included in financial statement account captions can be easily reviewed and analyzed during the audit process. Secondly, it increases our efficiency by allowing us to focus our audit procedures at the financial statement level of detail upon which our opinion is expressed.

Prior to the start of final fieldwork, we will also obtain an electronic download of the general ledger detail for the fiscal year. This transaction-level detail provides significant efficiencies for both our firm and the Library during the audit process by enabling us to analyze all transactions

making up each account balance and ultimately all activity within a financial statement caption. It also enables us to select samples, reconcile revenues and expenditures associated with the financial statements and independently review transactions for unusual activity without obtaining other specific detailed reports from the Library.

Final Fieldwork – Our team will be on-site at your location to conduct the engagement fieldwork. We plan to complete the entire audit process while at your location which essentially eliminates the need for subsequent follow-up to resolve open issues. Giving consideration to all of the information gathered during the other planning procedures, we will quantify materiality by opinion unit and finish all remaining planning documentation.

The detailed account level balances used to create the draft financial statements will be used to prepare audit lead schedules. A typical financial audit applies analytical and/or substantive procedures to the balance sheet captions such as cash and cash equivalents, receivables, capital assets, accounts payable and other liabilities. The quantity and type of testing performed during the engagement will be based on our risk assessments of the respective account types and applicable assertions combined with our understanding and documentation of your internal controls performed during planning. Our samples will be selected judgmentally, statistically or haphazardly from respective population of items to be tested.

Revenues and expenditures are tested analytically and/or through reconciliation or other substantive procedures. Analytical procedures may include comparison of budget, actual and prior year balances using quantified materiality as a measurement tool and comparison of Library balances to industry benchmarks. Substantive procedures may include recalculation of charges for services with amounts reconciled to the Library's general ledger. As noted above, we plan our testing based on risk assessments however those preliminary assessments may change during the course of the fieldwork process which may result in a modification to the originally planned audit approach.

Wrap-up – As the final fieldwork procedures are completed, the workpapers will be reviewed as part of our internal system of quality control. All comments and issues generated by these reviews will be resolved while we are on-site. Also, while we are on-site, the notes to the financial statements will be completed and all quality control audit programs and checklists will be finished and reviewed. At the completion of fieldwork, we will meet with your management team to discuss the results of our fieldwork and any findings or recommendations that arose during the audit process.

We will perform an internal quality control review of the draft financial statements and provide a copy of the audit report and documents to management for your review. Upon completion of your review, any necessary modifications will be made to the report and/or documents. We will then finalize, reproduce, assemble/bind and deliver the audit report and documents in accordance with your timing requirements.

ANTICIPATED AUDIT PROBLEMS

Based on our understanding of the scope of the proposed engagement and our knowledge of current and proposed changes to generally accepted accounting principles and auditing standards, we are not aware of any issues that will require substantial additional consideration during the audit process except for the implementation of new accounting standards as they become effective. If a specific matter does come to our attention during the course of the engagement, we will discuss it with you promptly to reach a mutually agreeable resolution.

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENTAL ENTITIES

Our experience in providing the proposed services is impressive. Our Grand Rapids firm conducted over 50 audits of local units of government in 2021. A complete list of our current governmental clients is included in the attachments; current audit engagements similar to the Henika District Library, along with contact information, includes:

Loutit District Library

Services Provided	Financial Audit
Current Client Since	2017
Engagement Team	Mike Vredeveld | Raymond Abbaduska
Client Contact	Emily Greene, Finance Director | (616) 935-3212

White Lake Community Library

Services Provided	Financial Audit
Current Client Since	2017
Engagement Team	Doug Vredeveld | Matt Vredeveld
Client Contact	Virginia DeMumbrum, Director | (231) 894-9531

Lake Odessa Community Library

Services Provided	Financial Audit
Current Client Since	2007
Engagement Team	Doug Vredeveld | Matt Vredeveld
Client Contact	Jennifer Salgat, Director | (616) 374-4591

Saranac Clarksville District Library

Services Provided	Financial Audit
Current Client Since	2022
Engagement Team	Doug Vredeveld | Matt Vredeveld
Client Contact	Kerry Fountain, Director | (616) 642-9146

PROFESSIONAL FEES

As discussed above, our business model allows us to work very efficiently with low overhead and high flexibility which enables us to provide quality services to our clients that are at more competitive rates than the competition. Also, as discussed above, our firm employs highly trained and experienced personnel. Work conducted by these senior team members can be performed much faster than the same work performed by new and less experienced associates; this leads to higher quality results and fewer hours incurred on the engagement. All of these factors contributed to generating the fee quote presented below.

The maximum all-inclusive fees for the years ending December 30 are as follows:

	2026	2027	2028
Audit of Financial Statements	$6,650	$6,950	$7,350
Maintenance of capital asset schedules	400	400	400

The quoted fees are based on the presumption that Henika District Library's accounting records are reasonably adjusted and schedules appropriately prepared prior to the start of the audit process. Any additional services requested to assist Henika District Library, either during the audit or for special projects outside the scope of the audit, will be discussed in advance with appropriate Library personnel and, once agreed upon, will be billed at our standard hourly rates.

We emphasize regular contact with our clients and provide prompt, courteous answers to any questions you may have; both during the audit process and throughout the year. There will be no fees related to routine contact unless significant research and response preparation time is involved. In which case, we will inform you in advance if we believe a particular service will require an additional fee.

ATTACHMENTS

PEER REVIEW REPORT

RINGO
& ASSOCIATES, P.C.
Certified Public Accountant

7339 Currie Road
Northville, MI 48168

734.414.7620
ringocpa@ringocpas.com
www.ringocpas.com

Report on the Firm's System of Quality Control

December 12, 2025

To the Partners of Vredeveld Haefner LLC and the Peer Review Committee of the Michigan Association of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Vredeveld Haefner LLC (the firm) in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

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

Required Selections and Considerations

As 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.

Engagements selected for review included engagements performed under Government Auditing Standards, including a compliance audit under the Single Audit Act.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Vredeveld Haefner LLC in effect for the year ended June 30, 2025, 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*. Vredeveld Haefner LLC has received a peer review rating of *pass*.

Ringo & Associates, PC

Ringo & Associates, PC

AICPA
EBPAQC Member

AICPA
GAQC Member

CLIENT LISTING

The following is a listing of our current audit services governmental clients grouped by municipality type.

AUDIT SERVICES

COUNTIES	**TOWNSHIPS**	**ROAD COMMISSIONS**
Ottawa County	Allendale Charter Township	Ottawa County Road Commission
Grand Traverse County	Cascade Charter Township	Otsego County Road Commission
CITIES	Comstock Charter Township	Grand Traverse County Road Commission
City of Belding	Georgetown Charter Township	**TRANSPORTATION PLANNING**
City of Carson City	Grand Haven Charter Township	Grand Valley Metropolitan Council
City of Cedar Springs	Holland Charter Township	Macatawa Area Coordinating Council
City of East Grand Rapids	Kalamazoo Charter Township	**LIGHT & POWER**
City of Grand Haven	Keene Township	Grand Haven Board of Light & Power
City of Grandville	Martin Township	Traverse City Board of Light & Power
City of Ionia	Otisco Township	Lowell Light and Power
City of Kentwood	Park Township	**OTHER SPECIAL-PURPOSE**
City of Lowell	Plainfield Charter Township	Cedar Springs Area Parks and Recreation
City of Mount Pleasant	Robinson Township	Fremont Community Recreation Authority
City of North Muskegon	St. James Township	Grand Haven Harbor Transit System
City of Norton Shores	Texas Charter Township	Grand Haven-Spring Lake Sewer Authority
City of Potterville	Vergennes Township	Holland Aquatic Center/Pool Authority
City of Reed City	**VILLAGES**	Ionia Regional Utility Authority
City of Rockford	Village of Howard City	Kent County 911 Dispatch Authority
City of South Haven	Village of Martin	North Kent Sewer Authority
City of Traverse City	Village of Sand Lake	Northwest Ottawa Recreation Authority
City of Walker	Village of Spring Lake	Northwest Ottawa Water System
City of Whitehall	Village of Suttons Bay	Ottawa County Central Dispatch Authority
EDUCATION	**LIBRARIES**	Ottawa County Drain Commission
Cedar Springs Public Schools	Allegan District Library	Ottawa County Insurance Authority
Godfrey-Lee Public Schools	Cedar Springs Public Library	Ottawa County Land Bank Authority
Hope Academy	Freeport District Library	Ottawa County Public Utilities
Lighthouse Academy	Ionia Community Library	Potterville TIFA
Ludington Area Schools	Lake Odessa Community Library	South Haven Area Emergency Services
Montague Area Public Schools	Loutit District Library	South Haven Area Recreation Authority
Ravenna Public Schools	Portland District Library	South Haven Area Water & Sewer Authority
Walkerville Public Schools	Reed City Area District Library	South Haven Joint Building Authority
Success Virtual Learning Centers of MI	Saranac-Clarksville District Library	Traverse City/Garfield Recreation Authority
	Spring Lake District Library	VanBuren/Cass District Health Department
	Tamarack District Library	West Michigan Enforcement Team
	White Lake Community Library	West Michigan Regional Water Authority
	White Pine District Library	

The following is a listing of our current non-audit and/or consulting services governmental clients.

OTHER SERVICES PROVIDED

Kalamazoo Lake Regional Water Authority
Oshtemo Township
Muskegon Area Transit System
Muskegon County
Spring Lake Township
Village of Middleville
Western Michigan Health Insurance Pool

Some examples of the other types of professional services we are able to offer include:

- Controller by the hour
- Cost allocation plan development or review
- Review of internal controls
- Cash flow analysis
- Financial projection models
- Development of comprehensive operating budgets
- Agreed-upon-procedures customized to meet specific needs



Doug Vredeveld, CPA, CGFM
Partner

With over 30 years of public accounting experience servicing the governmental and nonprofit community, Doug is also a Certified Government Financial Manager which demonstrates skills in areas such as accounting, auditing, budgeting, internal controls and financial reporting of governmental entities. Prior to being a founding partner of Vredeveld Haefner LLC, Doug was a Principal at a large regional firm where he led the West Michigan governmental and nonprofit practice. He has been responsible for overseeing approximately 40 governmental and 30 nonprofit audits annually ranging in size from small entities with a single fund to complex counties with multiple major federal programs.

EDUCATION

GRAND VALLEY STATE UNIVERSITY
Bachelors of Business Administration with a major in Accounting

AFFILIATIONS

American Institute of Certified Public Accountants
Michigan Association of Certified Public Accountants
Association of Governmental Accountants
Hospitality Finance and Technology Professionals

CONTACT INFORMATION

Phone (616) 446-7474
Email dvredeveld@vh-cpas.com



Michael Vredeveld, CPA
Partner

With over 10 years of experience in the governmental and nonprofit industry, Mike has been conducting governmental and nonprofit audits as well as managing the Firm's tax practice, which is solely the preparation of IRS Forms 990 and 990t for our nonprofit clients. Prior to joining Vredeveld Haefner LLC, Mike worked several years in the banking industry. Mike is also able to provide a unique understanding of governmental and nonprofit operations due to his expertise in performing Single Audits related to the expenditure of Federal funding, his involvement in Public School audits, as well as working with several types of nonprofits such as foundations, social services organizations, private schools, and membership organizations. He has been responsible for overseeing approximately 35 nonprofit and 35 governmental audits annually ranging in size from small entities with a single fund to complex counties with multiple major federal programs.

EDUCATION

GRAND VALLEY STATE UNIVERSITY
Bachelors of Business Administration with a major in accounting & finance

AFFILIATIONS

American Institute of Certified Public Accountants
Michigan Association of Certified Public Accountants
Ottawa County Treasurer's Association
Michigan School Business Officials

CONTACT INFORMATION

Phone (616) 648-8447
Email mvredeveld@vh-cpas.com



Quote for
Professional Auditing Services

Prepared for:

Henika District Library
149 South Main Street
Wayland, MI 49348

Maner Costerisan

2425 E. Grand River Avenue, Suite 1
Lansing, Michigan

William I. Tucker, IV, CPA
Principal
(517) 999-5808
btucker@manercpa.com

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Maner Costerisan

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

2851 Charlevoix Dr SE #300,
Grand Rapids, MI 49546

517.323.7500

TO

Cierra Bakovka, Director
cierra@henikalibrary.org
Henika District Library

FROM

William I. Tucker IV, CPA, Principal
btucker@manercpa.com
Maner Costerisan

October 16, 2026

Dear Cierra,

We are very excited about the opportunity to provide you with a proposal for professional auditing services for Henika District Library for the fiscal years ending December 31, 2026, 2027 and 2028. Our services will include a financial audit of the Library's financial statements and other requested services. Our firm will provide timely audit services and a "big picture" report to the members of the Library Board reviewing operations, audit conclusions, and recommendations.

We understand the audit will be performed in accordance with generally accepted auditing standards (GAAS) as contained in the Statement on Auditing Standards of AICPA and to the extent applicable, *Government Auditing Standards* and the Uniform Guidance. We will plan our audit assuming the Library's financial statements will be prepared in accordance with U.S. generally accepted accounting principles. We will meet the time frames outlined in the request for proposal, assuming the Library provides the required trial balances and schedules by the necessary dates.

Why We Believe We Are the Best Qualified

- The engagement principal assigned to your audit has more than 25 years of experience in governmental auditing and accounting, including extensive experience with GASB 34 financial statements.

- Maner Costerisan's experience includes auditing more than 400 governmental entities including cities, villages, counties, townships, school districts, libraries, health departments, road commissions, other local authorities and agencies, and various departments of the State of Michigan.

- Our firm is a member of the Governmental Audit Quality Center (GAQC), established by the American Institute of CPA's (AICPA).

- The engagement principal currently serves on the Michigan Committee on Governmental Accounting and Auditing. This committee provides guidance that local units of government may use in complying with accounting and auditing requirements in the State of Michigan. As a result, a considerable amount of time is spent working with representatives of the State Treasury Department, Municipal Finance Commission, and the Department of Transportation.

- The engagement principal assigned to your audit serves as the co-chair of the Michigan Government Finance Officers Association-Accounting Standards Committee. This committee supports governmental accounting and financial reporting advancement through active participation in the review and analysis of proposed pronouncements from authoritative accounting standard-setting bodies.

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

The accompanying proposal is a firm and irrevocable offer for the financial statement audits of fiscal years ending December 31, 2026, 2027 and 2028. This proposal is effective for 60 days. We pride ourselves on completing our audits in a timely fashion and will perform the audit of the Library's financial statements within applicable deadlines. Our proposal is a written expression of our plan of services and qualifications, but it cannot completely convey the enthusiasm with which Maner Costerisan approaches this opportunity.

I look forward to hearing from you.

Sincerely,

William I. Tucker, CPA, Principal

About Maner Costerisan

Over 115 years in business. That means Maner Costerisan has more than a century of experience in looking toward the future. We've learned a lot over the last 100-plus years, growing from a small, local firm serving mid-Michigan in the early 1900s to one of Accounting Today's Top Regional Firms (2021 - 2026).

Our growth and success are directly connected to strong relationships with our clients. We listen to their problems and help solve them. We may work with numbers and figures, but it's people and relationships that drive us. Our mission is to enable others to reach their potential.

We begin every business relationship by immersing ourselves in your goals, obstacles, and opportunities. We understand where you are today and learn where you want to go tomorrow. This insight empowers us to develop creative, flexible, cost-effective solutions to get you there. Not some vague, one-size-fits-all plan, but a comprehensive, step-by-step blueprint for success. Designed to keep you compliant and turn today's potential into tomorrow's achievements.

Every day, this is how we prove "client first" is both our promise and our passion:

- Proactively using our industry experience and knowledge to stay on top of your ever-changing requirements and the latest legislative changes impacting your industry.
- We're a trusted advisor and sounding board, delivering strategic solutions and hands-on guidance to help put you ahead of obstacles.
- Ensuring every client works exclusively with senior-level professionals, experienced in your industry - giving you direct access to our partners and managers every step of the way.
- Listening to your needs and challenges. Developing actionable solutions to help you get where you want to be.







Government Expertise

With Great Power Comes Great Scrutiny - Today, more is expected from government entities, so no one is more dedicated to offering smarter, cost-effective solutions than the experts at Maner Costerisan. We're deeply connected with the Michigan government and have hands-on experience working at every level. This experience empowers us to offer proactive solutions, going beyond just compliance maintenance. Our team knows how to help you get the most of tight budgets and manage talent shortages while staying on top of the shifting laws, rules, and regulations. Whether as a long-term partner or short-term resource, we're here to step in and help make any department stronger, so you can give your best to working for the public good.

Expertise in Action:



What Makes Maner Different?

Our professional staff is highly trained to provide services to governmental and nonprofit organizations and related entities in the areas of accounting, taxation, and consulting. Professional training is maintained by staff members through participation in and presentation of educational programs conducted both in-house by our firm and sponsored by national, state, and local professional societies and associations.

We perform these highly complex and regulatory-heavy audits. We are also certified to provide peer reviews of other CPA firms, reviewing their quality control systems to ensure they perform audits at the highest standards.



Other CPA firms seek our experienced professionals to review and grade their performance.

Client service remains at the heart of everything we do at Maner Costerisan. In June 2024, we received our fifth consecutive "Best of Accounting" Client Satisfaction Award from Clearly Rated.

Overview of Firm

Maner Costerisan was founded in the early 1900s. Since that time, we have grown into the largest local accounting firm in mid-Michigan, and we are recognized as a leader in conducting traditional and non-traditional services in the region. Maner Costerisan's main office is located at 2425 E. Grand River Avenue, Suite 1, Lansing, Michigan 48912. The immediate access to our experts and engagement team results in increased efficiencies and faster completion times for our engagements. In addition, our affiliation with BDO Alliance USA provides us easy access to additional professional and technical resources.

The firm consists of approximately 250 individuals, including 36 shareholders (principals), and more than 60 professionals providing audit services to governmental entities. Most staff join our firm immediately after college through a very selective recruitment program. Our professional staff is highly trained to provide services to governmental and nonprofit organizations and related entities in areas of accounting, taxation, and consulting. Professional training is maintained by staff members through participation in and presentation of educational programs conducted both in-house by our firm and sponsored by national, state, and local professional societies and associations.

The audit of the Library's financial statements will be performed by full time professionals from our Grand Rapids and Lansing offices.

Our firm participates in the AICPA Peer Review Program of the National Peer Review Committee (NPRC). We have received a "pass" peer review during every review since the inception of the program, including the most recent review in July 2023. We have received approval as a registered firm under the Public Company Accounting Oversight Board (PCAOB) and are a charter member of the AICPA Government Audit Quality Center. Please refer to our most recent peer review letter. Our most recent peer review included a review of specific governmental engagements.

We have specific governmental experience and have served as the audit firm for local governments for 40 years. The importance of the institutional knowledge we have gained over the years cannot be overemphasized. We have a long history of working with organizations like yours and believe we are the best firm to service your needs. Our clients have come to expect diversity of services and personal attention, our strength stems from a highly professional and dynamic staff.

Overview of Firm (cont.)

Our clients have shown us that they want the resources of a large accounting organization yet prefer to maintain the close, personal interaction only possible with an independent CPA firm. To expand our services, Maner Costerisan participates in BDO Alliance USA. We are an independent member of the BDO Alliance USA, a nationwide association of independently-owned local and regional accounting, consulting, and service firms with similar client service goals. By supplementing our services, the BDO Alliance USA allows us to:

- Enhance our client services and broaden our capabilities overall
- Expand our domestic and international coverage
- Gain greater technical knowledge in specialty areas
- Utilize professionals with experience in a wide range of industries
- Access the most up-to-date technical information
- Participate in the latest training programs
- Provide our clients with key contacts and sophisticated professionals throughout the U.S.

The BDO Alliance USA brings us the necessary tools to help us better serve our clients with greater flexibility, efficiency, and cost-effectiveness.

The BDO Alliance USA is a subsidiary of BDO USA, LLP, a Delaware limited liability partnership. For more than 100 years, BDO has provided quality service through the active involvement of experienced and committed professionals. The firm serves clients through more than 65 offices and over 750 independent alliance firm locations nationwide. As an independent Member Firm of BDO International Limited, BDO serves multi-national clients through a global network of more than 91,000 people working out of more than 1,600 offices across 167 countries.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO is the brand name for the BDO network and for each of the BDO Member Firms.

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

AN INDEPENDENT MEMBER OF BDO ALLIANCE USA

Overview of Firm (cont.)

Single Audits

The "Single Audit" is required to be performed for governmental units that expend $1,000,000 or more in federal financial assistance in a fiscal year. This type of audit covers compliance with grant regulations and contract provisions, along with financial areas.

We have attained extensive experience with governmental units related to grant funded programs, either by performing Single Audits or providing monitoring and technical assistance services. We have performed Single Audits for numerous governmental units and nonprofit organizations, and currently perform more than 150 Single Audits annually. All team members assigned to Henika District Library's engagement have experience auditing federal programs. This experience would prove beneficial to the Library in assisting in applying for and auditing of grants.

Desk or Field Reviews

Single Audits that have been subjected to desk reviews by Federal and State agencies have always received acceptable results on these reviews. We have also received acceptable results on all Federal or State field reviews on our Single Audits. No disciplinary action has been taken or is pending against our firm during the past three years with state regulatory bodies or professional organizations. Our governmental principals have extensive experience with the Single Audit, which assures that audit coverage and reporting requirements are met.

Independence

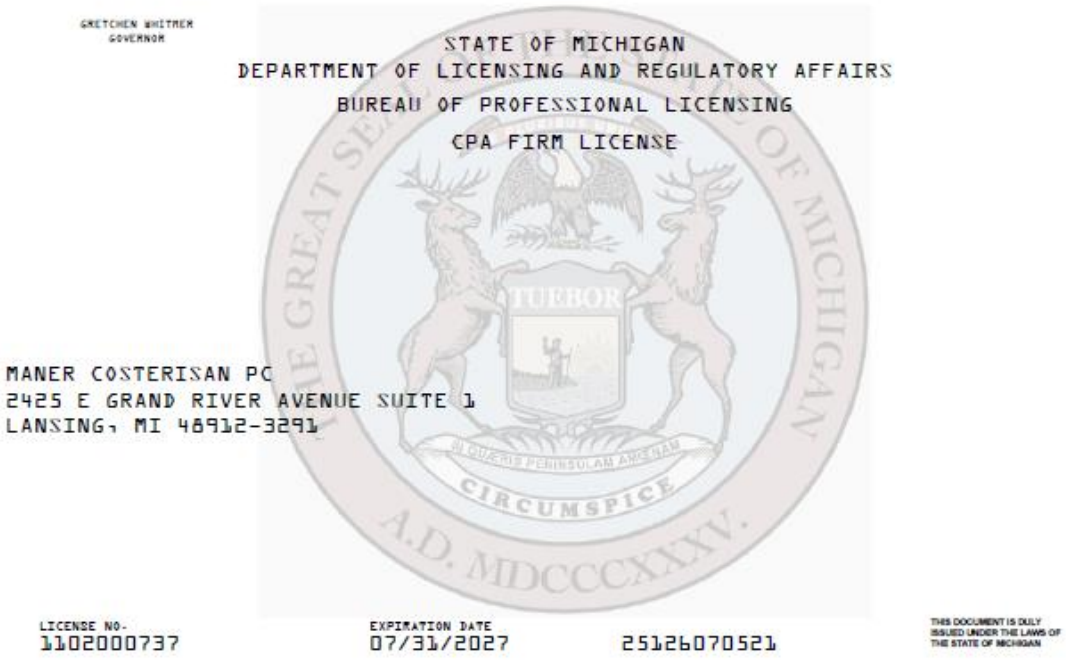
Maner Costerisan is independent with regard to the Library. We meet all the independence requirements of Generally Accepted Auditing Standards and *Government Auditing Standards* in relation to the Library.

We affirm that we will follow the AICPA Interpretations of 501-3.

The firm will give the Library's management written notice of any professional relationships entered into during the period of this agreement which would impact the independence of, or relationship with, the Library.

License to Practice in Michigan

Maner Costerisan is properly licensed in the State of Michigan.


GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
BUREAU OF PROFESSIONAL LICENSING
CPA FIRM LICENSE

MANER COSTERISAN PC
2425 E GRAND RIVER AVENUE SUITE 1
LANSING, MI 48912-3291

LICENSE NO.
1102000737

EXPIRATION DATE
07/31/2027

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Meet the Team

The team below will be dedicated to supporting the Library:



Bill Tucker, CPA
Principal, Director
Audit

About Bill

Bill brings more than 25 years of experience specializing in government and nonprofit auditing and consulting to Maner Costerisan. A member of the firm's Board of Directors, Bill leads Maner's Government team and is a partner in the Audit department. Bill has helped spearhead tremendous growth throughout the government division, always looking for innovative solutions to help municipalities and government entities achieve their goals.

Bill consistently provides valuable contributions in the form of thought leadership articles on Maner's website and delivers engaging presentations at industry conferences and committees. Furthermore, he actively takes charge of keeping the entire government team well-informed about the constantly evolving requirements for government entities of various scales.

"Growing up, I was considered a leader due to the hard work and dedication I put into activities. Hard work set up a good foundation of what has driven my success.

When I joined the parenthood rank, it emphasized never knowing what tomorrow can bring and always being 100% prepared for the next day. Making the most out of every day and accomplishing the task at hand changed the way I work every day and drove my success."

Certifications:

- Certified Public Accountant (CPA)

Memberships:

- American Institute of Public Accountants (AICPA)
- Michigan Association of Certified Public Accountants (MICPA)
- Michigan Governmental Finance Officers Association

Meet the Team (cont.)



Jordan Smith, CPA
Principal
Audit

About Jordan

Jordan joined Maner Costerisan in January 2019 as part of the firm's merger with Stevens, Kirinovic & Tucker P.C. (SKT), Jordan was promoted to Principal in January 2023 and has 20 years of government auditing experience. Jordan helps governments discover innovative solutions to budgetary constraints and internal controls while remaining in compliance with state and federal requirements.

An active member of Maner's government committee, Jordan enjoys working with government clients throughout the state, helping them find innovative solutions to their challenges. His inspiration for entering the accounting industry was his father, also a CPA.

"My parents helped instill a work ethic of working with others to foster success. I enjoy talking with clients and figuring out innovative solutions to every problem. The key to success is being honest, ethical, and hard-working."

Certifications:

- Certified Public Accountant (CPA)
- CIMA Advance Single Audit

Memberships:

- American Institute of Public Accountants (AICPA)
- Michigan Association of Certified Public Accountants (MICPA)
- Government Finance Officers Association (GFOA)
- Michigan Governmental Finance Officers Association (MGFOA)

Meet the Team (cont.)



Gabe Seng, CPA, CGFM
Manager
Audit

About Gabe

Gabe joined Maner Costerisan in 2022 and is a manager in the Audit department. He brings about 4 years of experience to the firm and specializes in providing audit services to local governments and municipalities. In his role, Gabe provides audit and assurance services to various governmental clients including cities, townships, villages, transportation authorities, and school districts. Gabe also services as a team lead, managing staff, and training new hires on all areas related to governmental auditing. He is a graduate of Calvin University and is a member of the American Institute of Certified Public Accountants and the Michigan Association of Certified Public Accountants.

Gabe is a Certified Public Accountant (CPA) and has received the Certified Government Financial Manager certification through the AGA.

"Strive to make an impact in whatever way you can."

Certifications:

- Certified Public Accountant (CPA)
- Certified Government Financial Manager (CGFM)

Memberships:

- American Institute of Public Accountants (AICPA)
- Michigan Institute of Certified Public Accountants (MICPA)

Summary of Qualifications

Your Audit Team

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

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

We currently have approximately 220 full time staff members. The key professionals you will work with are indicated in the chart below.

	Member(*)	Relevant Experience	Position
William I. Tucker IV, CPA	1, 2, 3	25 years	Engagement Principal
Jordan E. Smith, CPA	1, 2, 3	20 years	Independent Review Principal
Gabe Seng, CPA, CGFM	2, 3	4 years	Manager

(*) 1) Member of Michigan GFOA 2) American Institute of CPAs 3) Michigan Association of CPAs

The audit team assigned to your engagement has significant experience in governmental accounting and auditing and provides services to governmental units year-round. Our firm and all of our personnel are committed to providing the highest quality of service. We have not had any complaints leveled against the firm or the individuals listed in this proposal by the AICPA, the State Board of Accountancy, or any other regulatory authority. In addition, upon being selected, an appropriate number of staff would be assigned once detailed schedules of dates have been determined. It is in the best interest of the Library as well as Maner Costerisan to maintain continuity of staff on every engagement from year to year and we make every effort to make that possible.

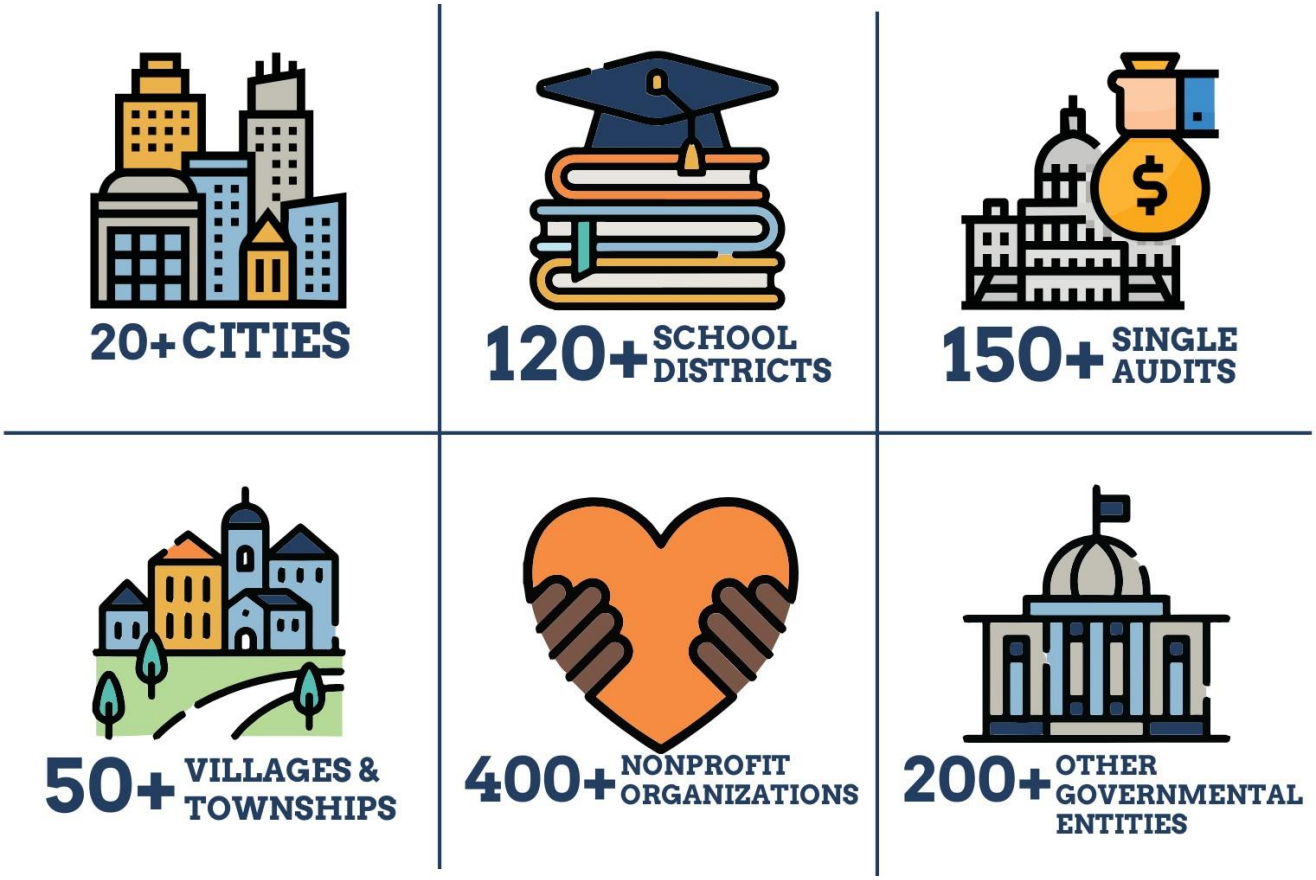
Summary of Qualifications (cont.)

Your Audit Team (continued)

All audit team members obtain continuing professional education through the AICPA and MICPA as required, including the area of governmental accounting and auditing. In addition, we demonstrate our commitment to the governmental industry by participating in the following associations and organizations:

- American Institute of Certified Public Accountants
- Government Finance Officers Association
- Michigan Association of Certified Public Accountants
- Michigan Government Finance Officers Association
- Michigan Municipal Executives
- Michigan Municipal Treasurers Association
- Michigan Townships Association
- Michigan Committee on Governmental Accounting and Auditing
- Michigan Association of Counties
- Michigan School Business Officials
- Michigan Public Transit Association
- Michigan Association of Transportation Systems
- County Road Association of Michigan

Similar Engagements with Other Public Sector Entities



A list of governmental clients we are currently serving, have served, or have recently been appointed to serve can be provided upon request.

References

Governmental Entity:	**Delta Charter Township, Eaton County**
Principal Contact:	Brian Reed, Township Manager
Email Address:	breed@deltami.gov
Phone Number:	(517) 323-8590
Governmental Entity:	**Cromaine District Library**
Principal Contact:	Sarah Neidert, Library Director
Email Address:	director@cromaine.org
Phone Number:	(810) 632-5200
Governmental Entity:	**Detriot Public Library**
Principal Contact:	Maria Norfolk, Assistant Director
Email Address:	mnorfolk@detroitpubliclibrary.org
Phone Number:	(313) 481-1315
Governmental Entity:	**DeWitt Public Library**
Principal Contact:	Glenn Fischer, Library Director
Email Address:	gfischer@dewittlibrary.org
Phone Number:	(517) 668-7081
Governmental Entity:	**DeWitt Charter Township, Clinton County**
Principal Contact:	Sandy Stump, Treasurer
Email Address:	sstump@dewitttwp.com
Phone Number:	(517) 668-0270

Our Audit Approach

We pride ourselves on understanding our clients and their unique needs. Based on this firm-wide standard, we dive into the audit process by assessing your organization's needs and risks. After digging into the details and getting a better sense of your firm's goals, challenges, and situation, we'll design a tailored audit approach that best fits your circumstances.



Less Stress. More Impact.

While standardizing efficiency can be a profitable strategy, rigid uniformity for its own sake reduces efficiency and creativity. That's why we've adopted a forward-thinking approach that encourages flexibility based on your needs. We're realistic and want to make this process - which can be challenging and overwhelming - as simple as possible for you. Our team constantly brings forward new ideas to make the process easier for our clients while staying true to our professional standards and ethical commitments.

An audit can sometimes feel like one more thing to manage on your already full plate. We schedule our work to minimize the impact on your staff while maximizing the effectiveness of our engagement team and process. Timing can be everything - so we collaborate with you to ensure we're partnering in a way that works for your key stakeholders - on the way to making the audit process less of a headache.

What to Expect

Effective communication, technology, and creative analytical tools are fundamental to our audit process. In addition, we lean into the following key components to ensure our audit process produces an accurate, efficient, and effective audit that follows professional standards. It also provides helpful insight to ensure your plan is doing its best for its participants.

Our Audit Approach (cont.)

Identification of Potential Audit Problems

We do not foresee any potential audit problems. Should any audit problems arise, we will discuss and address them with management so as to minimize the effect on the timely completion of the fieldwork and resulting report.

Key Components of the Audit Process



PLANNING

- While investing in this step takes time, it leads to a more effective and efficient audit.
- In this stage we develop an understanding of your plan and how it operates.



SCHEDULING

- We'll introduce our team ASAP and begin staffing and scheduling your audit, keeping in mind consistency of staff and increased efficiency in long-term engagements.



FIELD WORK & WRAP UP

- We schedule our fieldwork well in advance with predetermined objectives and requested items.



PROGRESS MEETINGS

- We'll set up regular meetings with stakeholders to discuss our status and any open items or challenges we face in completing the audit - so nothing is a surprise.



TECHNOLOGY

- We utilize technology to optimize the audit process.
- By leveraging paperless documentation, client portals, and software, we work to streamline and create efficiencies throughout the process.



STAKEHOLDER EXPECTATIONS

- We aim to be the ultimate professionals, respecting your team's time and busy workload.
- We'll work together to help document your systems, prep confirmations, and gather source documents as efficiently as possible.



DEADLINES

- Meeting deadlines is a top priority.
- Absent events beyond our control, be assured we'll meet all deadlines we've collectively established in the Planning stage.



QUALITY CONTROL

- We have an extensive review process to ensure the highest standards are met. A firm principal reviews all services before they're considered "complete."
- It's our policy to lock audit work papers within 45 days of the report date, allowing time to resolve any issues and still meet professional standards.

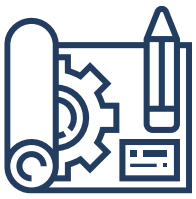
Timeline

Below is a suggested timeline for the project based on our experience with similar clients. As always, we'll work with you to create a timeline that works best for your team.

Audit for Fiscal Year December 31, 2026	
Planning and Fieldwork • Discuss current year audit with management. Assess risk, write/tailor audit programs, test controls, document understanding of transaction cycles, perform SAS 99 procedures, perform preliminary analytical review, prepare confirmations, review minutes, review permanent file information, prepare list of audit schedules to be prepared by client personnel, complete planning. • Formal planning meeting with client. • Consider changes needed due to recent technical pronouncements and management's desire. • Document understanding of internal compliance processes and perform system walkthroughs. • Perform audit test work including analytical procedures, compliance testing and other substantive procedures. • Meet with management to discuss adjustments and management letter comments. • Conduct exit conference with client. • Review draft financial statements and finalize changes with client.	February/March 2027
Issue Deliverables (draft to finalization) • Audit report • Management advisor letters • Audit committee correspondence	April 2027
Presentation to the Library Board, if requested	May 2027

Additional Service Capabilities

Maner Costerisan's dedicated Government team delivers an unprecedented level of support where you need it most. You'll get guidance from partner-level staff, along with hands-on help proven to lower costs and elevate performance. When every dollar matters, trust Maner to get the job done.



Outsourced Accounting Solutions

From day-to-day accounting support to filling a CFO role, we can supplement your dedicated accounting staff with a team of experts. It's the proven way to lower costs and minimize disruptions to daily operations - all while staying compliant and implementing data-driven financial strategies that can secure a bright future for your municipality.

Technology

When every recourse is precious, the right technology makes all the difference. Our experts can help you customize, implement, and maintain technology that streamlines your accounting, improves communication across departments and delivers actionable financial analytics for better decision-making - all while upholding the highest level of security.

Define Benefit & Contribution Plans

Managing and growing a large asset pool like a government entity's retirement plan is a huge responsibility. Which is why we bring decades of skill and experience to the job - considering countless factors from investment volatility to your fiduciary obligations. Working with our team helps reduce your liability and potentially lowers costs and fees, while giving your employees more choices and control.

Audit & Assurance

When you work for the public, financial transparency and accuracy are essential. We'll complete an independent review of financial statements and provide a detailed report that confirms the reliability of your data - protecting you and the trust of the people you serve.

Wealth Management

While you're working long hours to support your clients and community, we help make sure your money is working for you. Our wealth management experts customize investments around where you are today and where you want to be tomorrow. With our sound, proven investment strategy, you can be confident your money is building toward your personal goals and the retirement of your dreams.

Fees

The cost of the audit is based on the amount of time it takes to perform the audit of the Library. Our charges for audit or management services are based on the level of team member necessary to perform the services. The standard hourly governmental audit billings rates for 2027 are as follows:

Principal	$	345 - 465
Senior Manager		290 - 340
Manager		230 - 275
Senior Associate		210 - 230
Associate		140 - 210
Technology		180 - 275
Administrative		140 - 155

These billing rates would also apply to any management services assistance or other services the Library may request that are not covered by the scope of the audit.

The fees quoted below assume the Library records are in reasonable condition and are based on anticipated levels of client assistance and expertise. Should any of these levels of assistance or expertise change significantly during the period of our engagement, we will need to discuss this situation with the Library to determine a plan of action for the remainder of the agreement. If circumstances are encountered (i.e., unrecorded accruals, unbalanced records, significant audit journal entries, inadequate staff assistance, etc.), that cause us to spend additional time that was not planned we will discuss the situation with you prior to performing any additional services.

The all-inclusive maximum fees for audit services are as follows:

Year Ending December 31,	Financial Audit
2026	$ 12,000
2027	12,750
2028	13,500

Our proposal is to provide the Library 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.

Fees (cont.)

If additional procedures are necessary to assist with implementation or continuation accounting standards (such as GASB Statement Nos. 68, 74, 75, 84, 87, 96, or 101 or any other accounting standard impacting the financial statements of the Library), such assistance is considered outside the scope of the audit and our fees will be based on the services rendered at our standard hourly rates.

Because we are extremely interested in serving the Library 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 the Library 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.

The fees quoted above are based on the Library's current levels of client assistance and expertise. If significant changes in professional standards, reporting requirements, or Library staffing make our initial estimate of hours to complete the audit unrealistic, we will discuss the reasons with you and arrive at a new fee arrangement prior to incurring any additional charges.

If certain circumstances are encountered, such as significant areas not being ready for audit that delay or disrupt field work or those issues listed above, we will discuss them with you and negotiate additional billings. While we do not expect that there will be additional billings in any audit year, because of the discounted fee that is being proposed, it is important that the Library adhere to the agreed-upon audit schedule - allowing us to conduct the audit as efficiently as possible.

Peer Review Report

RPB CPAs
A century of new ideas

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. 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

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DATE (MM/DD/YYYY): 12/18/2025

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PRODUCER	**CONTACT NAME:** Certs@pciaonline.com
Professional Concepts Insurance Agency, Inc. 109 East North St. Brighton MI 48116	**PHONE (A/C, No, Ext):** (800) 969-4041 **FAX (A/C, No):** (800) 969-4081 **E-MAIL ADDRESS:** Certs@pciaonline.com
INSURED Maner, Costerisan & Ellis, P.C 2425 E Grand River Ave Ste 1 Lansing MI 48912-3291	**INSURER(S) AFFORDING COVERAGE** — **NAIC #** **INSURER A:** Travelers — 35386 **INSURER B:** Travelers Property & Casualty Co of America — 25674 **INSURER C:** The Standard Fire Insurance Co — 19070 **INSURER D:** Hanover **INSURER E:** Markel American Insurance Co **INSURER F:** Lloyds of London

COVERAGES **CERTIFICATE NUMBER:** 26-27 All **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			BIP5X2140392642	01/01/2026	01/01/2027	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG [ ]	$ 1,000,000 $ 300,000 $ 10,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			BIP5X2140392642	01/01/2026	01/01/2027	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) [ ]	$ 1,000,000 $ $ $ $
B	[X] UMBRELLA LIAB [X] OCCUR EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 5,000			CUP5X2162662642	01/01/2026	01/01/2027	EACH OCCURRENCE AGGREGATE [ ]	$ 10,000,000 $ 10,000,000 $
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N: N If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		UB5X2166232642G	01/01/2026	01/01/2027	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 500,000 $ 500,000 $ 500,000
D	Professional Liability			LHN J929682 01	01/01/2026	01/01/2027	Per Claim Ann Aggregate	$ 5,000,000 $ 5,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Insurer E; Markel American Insurance Co; Professional Liability Policy #MPAX100043-02; Effective Date: 01/01/2026; Expiry Date: 01/01/2027; Per Claim: $5,000,000; Ann Aggregate: $5,000,000.

Insurer F; Lloyds of London; Cyber Policy #APT1216026; Effective Date: 01/01/2026; Expiry Date: 01/01/2027; Per Claim: $5,000,000; Ann Aggregate: $5,000,000.

CERTIFICATE HOLDER

For Informational Purposes Only

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Michael Cosgrove

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