

\*\*\*\*\***The following read/paraphrased from notes made during the above meeting.**

We ask this Commission to provide us, The People of Leelanau County, the best possible least cost Republican form of Limited Government as relates to the prior BOC's May 11, 2021 **Clerk-Loathing** bad **decision/fiasco** and continued by this Commission. On **this matter** we appear not to be getting good government at all...

**That decision immediately removed the Finance and Human Resources duties and responsibilities from the Clerk's office!**

This caused chaos with accounting as reported/documentated by Auditor's 2022 Financial Report at BOC Finance/Audit Committe meeting on **June 6, 2023**. It has caused the waste of more than \$500,000 (and continuing) of taxpayers money, discord, and confusion among many people in this building. At **this** meeting Chairman Wessell accurately stated what **that** decision did to County Finances (not noting Human Resources problems). Appears all commissioners want to continue this harmful costly fiasco.

**So We did some research:**

The Chair's statements at this 6/6/23 (*See copy of Enterprise 6/8/23 Sec. 1, page 15 attached, page 3 to this document.*) are consistent with Wessell's **serious concerns** at **October 12, 2021** LCC meeting Annual Session minutes at bottom of page 7 and, the **Clerk's response** at top of page 8 foretelling the problems that would negatively affect the 2022 audit report (*See excerpt copies of minutes attached, page 2 of this document.*) This occurred **5 months after the 5/11/21 bad decision and its been 19 more months (2 years!) since then!** We urge commissioners and administrator to read (excerpts) of these minutes and take proper action accordingly, by Resolution, before any other efforts expended, as follows:

**To immediately prepare the necessary Report that Accounts for costs and damages to taxpayers and the harm that decision has done to honest public servants of this County Building and any and all ongoing costs.**

For us this **25 month** continuing harmful and wasteful Clerk-Loathing situation appears Rancid with Corruption. It's appears to have been handled so badly that residents/taxpayers should question **everything** that past and this BOC and Administrators have been/are doing...

\*\*\*\*\*NOTE:Emphases of **Bold**, underline, *italic*, *text size*, background color --by spm

Leelanau County Board of Commissioners Annual Session – Tuesday, October 12, 2021. Page 7.

**EXCERPT OF MINUTES:** #241-10122021 Annual Session

MOTION BY WESSELL TO SEPARATE THE ISSUE. SECONDED BY SOUTAS-LITTLE. Discussion – Chairman Bunek called on for a vote of the motion to separate. Clerk requested clarification on who seconded the motion, and Bunek responded Commissioner Soutas-Little.

ROLL CALL: Wessell – YES; Allgaier – YES; Bunek – NO; Lautner – NO; Robbins – NO; Rushton – NO; Soutas-Little – YES. AYES – 3 NO – 4 MOTION FAILS.

● **Commissioner Wessell** commented that he doesn't know what a full-time HR Director is going to do; he continued that Chairman Bunek has also stated to him that he also **does not know what a Human Resources Director will do full-time.** Wessell continued that he has asked the County **Administrator the same and he (Janik) has stated that he does not know what a fulltime HR Director will do here** and perhaps he (the Administrator) can contact the Townships to see if they would like some support. **Wessell asked why would we approve these positions knowing that we don't have those answers and knowing that we don't need the positions knowing that we have \$200,000.00 that we could use in services or give in tax relief.** Wessell continued with comments and **he is worried** about what happens when the Clerk and current Finance Director are no longer doing that job. **We have had excellent audit reports and questioned if anyone at the table has asked the County Clerk what she thinks and is it a risk.** Wessell asked Clerk Crocker **if this was a risk and what her views are.**

Leelanau County Board of Commissioners Annual Session – Tuesday, October 12, 2021. Page 8

**County Clerk Crocker responded** that no one has asked her about risk and there is no plan. Crocker continued that she has spoken and posed questions to the **Administrator regarding different issues and how/who will handle what and he does not know, because there is no plan.** **Your finances should be your pride and joy.** You have no plan and you **have not involved the players;** it may be intentional and it could be, you have not included the players that are doing the work. She continued that **this is a dangerous road you are traveling. Crocker is very concerned for the County.** She continued, can the shift be made, absolutely, and she believes that Commissioners are choosing the **wrong way** to handle this and the **end result will be on the Commissioners.**

Thursday, June 8, 2023 LEELANAU ENTERPRISE Section 1, Page 15

# County nicked on audit

*Continued from Page 1*

tion amounts listed on the form.

Furthermore, Rehmann found that county employees were making various credit card and PayPal purchases outside of the normal process. In some instances, these purchases were not approved by the board of commissioners until months afterwards, when they should have been approved by the board prior to disbursement.

Finally, some of these credit card purchases were made by individuals other than the authorized cardholder.

Prior to reviewing the 2022 audit at a public meeting on Tuesday, Leelanau County Board Chairman Ty Wessell said that it was "not a surprise" that the auditor found evidence that the county finances lacked some internal control and needed improvement.

"The 2022 audit findings are a direct result of the board's decision in 2021 to dismantle a well-

functioning finance operation and establish a separate finance department without the necessary implementation, transition, and staffing plans in place to do it right," Wessell said.

"We stumbled in 2022 with staff turnover, internal communications, lack of training, inexperienced staff, failure to use the expertise of those who were responsible for past excellent audits, and inadequate leadership," Wessell continued. "Most importantly, the board micro-managed a reorganization plan without allowing the former administrator (Chet Janik) to develop an organized and effective implementation and staffing plan."

When Wessell asked the other board members for further comments, County Commissioner Melinda Lautner said that she thought Wessell's account was "very opinionated and misstated in a lot of ways (and) a lot more should be said, but not right now."

The rest of the meeting was

occupied by Peacock walking the commissioners through Leelanau County's 2022 financial statements, which can be found and reviewed on the county website at [leelanau.gov/pages6867722.asp](http://leelanau.gov/pages6867722.asp).

Wessell indicated that Peacock will attend the next county board executive session Tuesday at 9 a.m., at which point the commissioners will raise any of their follow-up questions about the audit.

The board of commissioners traditionally does not hold finance/audit committee meetings such as the one on Tuesday, instead hearing the findings of the audits at regular board meetings. County Administrator Deb Allen said in a press release that the meeting was held to provide an overview to the new county commissioners — Jamie Kramer, James O'Rourke, Douglas Rexroat, and Kama Ross — who were elected in November.

## Leland Twp. OKs office purchase

By Amy Hubbell  
[amy@leelanaunews.com](mailto:amy@leelanaunews.com)

A building that has served as a community gathering space in Lake Leelanau for more than 40 years will continue as such with a new owner.

The Leland Township Board

reported to township board members April 10 that his committee has examined 20 properties and have winnowed the options down to three: the township-owned Grove Park; a parcel adjacent to the fire station in Lake Leelanau and a third, fur-

thers.

- All utilities including sewer connection are in place.

- Furnace room is spacious and furnace, AC and hot water tank appear to be in excellent condition.

- Bathrooms are ADA compli-

# Leelanau

543 09-30-23  
STEPHEN MIKOWSKI  
PO BOX 155  
LAKE LEELANAU MI 49653-0155

543 09-30-23  
STEPHEN MIKOWSKI  
PO BOX 155  
LAKE LEELANAU MI 49653-0155

MICHIGAN NEWSPAPER OF THE YEAR

Vol. 147 — No. 36  
4 Sections 52 Pages

Copyright 2023, Leelanau Enterprise, LLC, all rights reserved.

Thursday, June 8, 2023

\$1.50  
leelanaunews.com

# County nicked on 2022 audit

By Zachary Marano  
zachary@leelanaunews.com

The auditing firm that reviewed Leelanau County's financial statements for the 2022 fiscal year found several material weaknesses that could lead to errors in financial reporting.

Steve Peacock, a principal with the advisory firm Rehmann, informed the Leelanau County Board of Commissioners that these material

weaknesses leave the county "exposed to serious risks that (financial) misappropriations will not be detected in a timely manner" in the future, but Rehmann's audit did not find any actual cases of inaccurate financial reporting.

"Are you our first client to have this?" Peacock asked rhetorically. "No. Just because you have a material weakness finding, it's not the end of the world."

In the findings for the audit, the auditors state these weaknesses were "caused

by a lack of oversight and review and by turnover within the County finance department," referring to the five finance directors who have served in the position since January 2022. The most recent director, Sean Cowan, started just one day before the finance/audit committee meeting on Tuesday.

The most common material weaknesses listed in the auditor's report were materials not being properly reviewed and approved, including journal entries,

payroll registers, and delinquent tax cash receipts. Peacock recommended that the county put new policies in place to ensure that independent approval of these documents take place in a timely manner.

The auditors also observed that one of the two Employer's Quarterly Tax Return forms that were selected for testing lacked proper support for compensa-

(Continued on Page 15)



# GTB

# authorizes

# \$2M in

# road work