



BOARD OF COMMISSIONERS

1200 N. Telegraph Road, Bldg. 12 East, Pontiac, MI 48341

Audit Subcommittee

Charles Cavell

October 20, 2021 at 11:30 AM

MINUTES

1. Call Meeting to Order

Acting Chairperson Charles Cavell called the meeting of the Audit Subcommittee to order at 01:00 PM in BOC Committee Room A, 1200 N. Telegraph Road, 12E, Pontiac, Michigan 48341.

2. Roll Call

MEMBERS PRESENT: Charles Cavell, Gwen Markham, Eileen Kowall (3)

MEMBERS ABSENT WITH NOTICE: (0)

3. Pledge of Allegiance

Acting Chairperson Charles Cavell led the Committee in the recitation of the Pledge of Allegiance.

4. Approval of Minutes

a. October 21, 2020

Gwen Markham moved approval of the minutes dated October 21, 2020, as presented. Seconded by Eileen Kowall.

Motion Passed.

Vote Summary (3-0-0)

Yes: Eileen Kowall, Gwen Markham, Charles Cavell

No: None

Abstain: None

5. Approval of Agenda

Gwen Markham moved approval of the agenda, as presented. Seconded by Charles Cavell.

Motion Passed.

Vote Summary (3-0-0)

Yes: Eileen Kowall, Gwen Markham, Charles Cavell

No: None
Abstain: None

6. Public Comment

Kathryn Kennedy, Lake Orion Resident

7. Regular Agenda

a. Election of Officers

Gwen Markham moved to nominate Charles Cavell as Chairperson. Seconded by Eileen Kowall.

Motion Passed.

Vote Summary (3-0-0)

Yes: Eileen Kowall, Gwen Markham, Charles Cavell

No: None

Abstain: None

Eileen Kowall moved to nominate Gwen Markham as Vice-Chairperson. Seconded by Charles Cavell.

Motion Passed.

Vote Summary (3-0-0)

Yes: Eileen Kowall, Gwen Markham, Charles Cavell

No: None

Abstain: None

b. Plante Moran Pre-Audit Disclosures

Tim St, Andrew, Partner, and Justin Kolbow, Senior Manager, Plante Moran, gave an overview of the audit plan and the pre-audit letter that was provided to the Audit Subcommittee.

Eileen Kowall moved to receive and file the pre-audit letter: Plante Moran Pre-Audit Disclosures. Seconded by Gwen Markham.

Motion Passed.

Vote Summary (3-0-0)

Yes: Eileen Kowall, Gwen Markham, Charles Cavell

No: None

Abstain: None

8. Closed Session

a. Forensic Audit Update/Status Report

Gwen Markham moved to enter into closed session for the purpose of discussing a Forensic Audit Update/Status Report with an attorney regarding pending litigation. Seconded by Eileen Kowall.

Motion Passed.

Vote Summary (3-0-0)

Yes: Eileen Kowall, Gwen Markham, Charles Cavell

No: None

Abstain: None

The Committee went into closed session at 1:24 p.m.

The Committee resumed in open session at 1:45 p.m.

9. Other Business/Adjournment

A discussion was held regarding the next meeting. Staff will reach out to Chairperson Charles Cavell and members at a later time to coordinate the next meeting to occur either the 2nd or 3rd week of January, 2022.