

Office of Legislative
Auditor General

MARCELLA CORA CPA, CIA, CICA, CGMA
AUDITOR GENERAL



500 GRISWOLD STREET
STE. 842 GUARDIAN BLDG
DETROIT, MICHIGAN 48226

TELEPHONE: (313) 224-8354

February 16, 2021

FINAL REPORT TRANSMITTAL LETTER

Honorable Wayne County Commissioners:

Enclosed is the final copy of the 2020 Annual Report from the Wayne County Office of Legislative Auditor General (OAG). The report is dated January 5, 2021; DAP No. 2021-57-800. The report was accepted by the Audit Committee at its meeting held on January 20, 2021 and formally received by the Wayne County Commission on January 28, 2021.

The report is submitted in accordance with the Rules of Procedures of the Commission, applicable standards of the Institute of Internal Auditors and best practices. The report covers the period of January 1, 2020 – December 31, 2020 and describes the significant activities, efforts and accomplishments of the OAG during that period.

Should you have any questions, concerns, or desire to discuss the report in greater detail, I am available to do so at your convenience. Copies of all final reports of the Office of Legislative Auditor General can be found at our website at:

<https://www.waynecounty.com/elected/commission/oag/legislative-auditor.aspx>

Respectfully submitted,

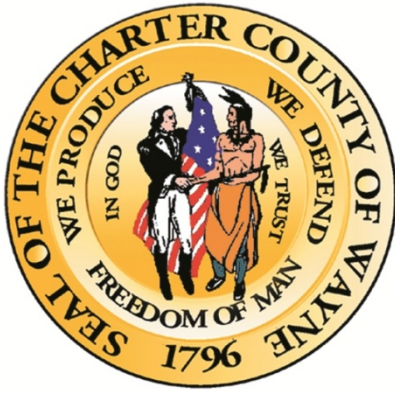
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Auditor General

REPORT DISTRIBUTION

County Executive

County-Wide Elected Officials

County Department / Agency Heads



Annual Report 2020

Office of Legislative Auditor General

Focused * Helpful * Straight down the line * Determined * Firm * Decisive * Balanced * Objectivity * Confidentiality * Competency * Integrity * Independence



Marcella G. Cora, CPA, CIA, CICA, CGMA
Auditor General



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Letter of Transmittal

January 5, 2021

DAP No. 2021-57-800

Honorable Alisha R. Bell, Chairwoman
Wayne County Commission,
Honorable Raymond Basham, Chairman
Wayne County Committee on Audit,
Members of the Wayne County Commission, and
Honorable Warren Evans, Chief Executive Officer,
County of Wayne, Michigan

Ladies and Gentlemen:

On behalf of the dedicated staff members of the Wayne County Office of Legislative Auditor General (OAG), I am honored to submit our 2020 Annual Report (report). The report highlights the collective efforts and results of the OAG during the 2020 calendar year. The report is submitted in accordance with Section 3.119 of the Wayne County Home Rule Charter, applicable section(s) of the County Code of Ordinances, and Rules of Procedures of the Commission.

The Auditor General meets semi-monthly with the Committee on Audit to present audit reports containing recommendations for corrective action and other matters pertaining to county operations. Audit reports are discussed at the committee and referred to the Full Board for receipt and filing. In addition, the OAG reports annually all direct budgetary impacts as a result of our engagements to the Committee on Ways & Means.

Of the many successes and accomplishments achieved during the year, we are proud that even during the COVID-19 pandemic and our office worked remotely for 9 months of the year, we were able to still complete 20 audit or review reports, which included 82 new recommendations, with a financial impact to the county of over \$1.1 million. We are also proud to report that 97 percent of the previously issued recommendations we followed-up on had either been implemented, partially resolved, or implementation was in process by management. Management's implementation rate is a clear indication of their shared commitment to mitigate and manage known and reported risk, and to improve the internal control environment here in the county.

The Office of Legislative Auditor General remains committed to providing high-quality audits, reviews, and special projects that present objective examinations conducted in accordance with professional auditing standards. You can be assured that throughout the audit process we will continue to work diligently to add value for commissioners and county management in their efforts to improve accountability in county government, and to enhance the delivery of services to the citizens of Wayne County.

We would like to thank Committee on Audit Chairman Basham, the current Audit Committee members, Chairwoman Alisha R. Bell, and all Commissioners for their unwavering support of the internal audit function here at the county. We also recognize that any effectiveness we were able to accomplish was largely possible only through the support and cooperation of the executive branch and the other countywide elected officeholders. We look forward to working with the County Executive, Mr. Warren Evans and his executive management team. We are committed to continuing to improve the accountability of public funds and improve county operations for the benefit of the citizens.

Respectfully Submitted,

A handwritten signature in black ink that reads "Marcella G. Cora". The signature is written in a cursive, flowing style.

Marcella G. Cora, CPA, CIA, CICA, CGMA
Auditor General



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STAFF DIRECTORY

<u>STAFF MEMBERS</u>	<u>POSITION*</u>	<u>E-MAIL ADDRESS</u>	<u>PHONE</u>
Marcella G. Cora	Auditor General	mcora@waynecounty.com	(313) 224-8354
Michael A. Sosnowski	Audit Manager	msosnows@waynecounty.com	(313) 224-7368
Wilbur Hamner	Audit Manager	whamner@waynecounty.com	(313) 224-6358
John C. Kellett	Supervisory Auditor	jkellett@waynecounty.com	(313) 224-7978
Crystal L. Thomas	Supervisory Auditor	cdavie@waynecounty.com	(313) 224-6706
Melinda Haner	Supervisory Auditor	mhaner@waynecounty.com	(313) 224-7395
Andrew Rea	Principal Senior Auditor	area@waynecounty.com	(313) 224-7972
Tequila Allen	Principal Senior Auditor	tallen@waynecounty.com	(313) 224-3682
Arica Jones	Senior Auditor	ajones2@waynecounty.com	(313) 224-7442
Linda Hendricks	Project Consultant	lhendricks@waynecounty.com	(313) 224-7395

** As of January 1, 2021*



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Executive Summary

This Annual Report covers the period from January 1 through December 31, 2020. Much was accomplished during the year considering the pandemic situation that started about three months into the calendar year. While the OAG primarily worked in a remote environment for 9 months of the year, with increased use of technology, the OAG was able to complete 20 audit/review reports and four (4) administrative projects. Many of them were noteworthy affecting a wide range of programs, operations, and services offered by the county. The issued audit/review reports identified 82 new recommendations with a financial impact of \$1.1 million on county operations related to inappropriate, questionable or unsupported costs. Equally noteworthy, is of the 82 previously conveyed recommendations, six were no longer applicable and of the remaining 76 recommendations, management had sufficiently implemented, partially resolved or is in the process of implementing 74, or 97 percent of the recommendations that we followed-up on during the year through our corrective action plan engagements. The implementation rate is a testament that county elected officials and managers share our commitment to strengthening the internal control environment by identifying, managing, and mitigating risk here in the county.

*“...82 new
recommendations with a
financial impact of \$1.1
million on operations ...
97 percent
implementation rate on
the previously conveyed
recommendations ...”*

This report also includes brief biographical sketches for each of the Office of Legislative Auditor General (OAG) staff members. The value we are able to bring to the county is totally dependent on the quality of the personnel we are able to attract and retain. We believe the county is fortunate that the OAG has been successful in assembling an excellent team of professionals with differing and complimentary backgrounds and professional expertise.

We experienced personnel changes during the year. The OAG acquired a new employee, Melinda Haner, as a Supervisory Auditor. Regina Lee, Senior Auditor, left the Office of Legislative Auditor General in November 2020 to follow other endeavors within the County of Wayne and we wish her the best.

The OAG encourages staff to give back to the communities where they work and live. We highlighted organizations where three (3) of our staff members volunteered their time to serve others.

The report also describes all noteworthy accomplishments achieved in 2020. In addition to the productivity performance and implementation of recommendations, we note the following: our unyielding commitment and success in achieving the professional continuing education and training for our staff required by the authoritative auditing standards we pledge to adhere to in the performance of our engagements. ■



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Office of Legislative Auditor General

The establishment of the Wayne County Legislative Auditor General and related office (OAG) are provided for by Wayne County Home-Rule Charter, Section 3.119, within the Legislative Branch of county government. The duties and functions of the OAG were strengthened through a citizen approved revision to the Home-Rule Charter in 1996. The mission of the OAG is striving to be a world-class internal audit organization, offering value to county managers, officials responsible for governance, and citizens. Our purpose is to examine and evaluate county activities in order to achieve transparency and accountability of public funds, and improve the operations of county government for the benefit of Wayne County citizens and the customers of its services.

The OAG reports and other work products have resulted in changes and improvements to county operations that benefit county taxpayers, programs and services, and assist the commission in its oversight of county operations and resources. The OAG has the responsibility to conduct performance, financial, operational, compliance, specific scope audits, and special projects of all county departments/agencies.

Wayne County government officials and employees are accountable to the citizens of Wayne County for the proper handling of public funds and are responsible for managing county resources effectively, efficiently, and economically.

The reports and other products issued by the OAG provide the citizens of Wayne County with a measure of accountability. Our work products also assist elected officials and department administrators by providing an independent and objective evaluation of their operations. The OAG's foremost goal is to improve accountability, transparency, and mitigate risk exposures while promoting effectiveness, efficiency, and economy in county government.

The reports and other products issued by the OAG are performed in accordance with Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States and/or International Standards for the Professional Practice of Internal Auditing, issued by the Institute of Internal Auditors (IIA).

The OAG has established 12 Codes of Principles and Conduct to assist and guide our professional staff members in performing their duties and responsibilities in an ethical and appropriate manner. These items require staff members to pledge their allegiance not only to the standards promulgated by GAGAS and IIA but also to the 12 Codes of Principles and Conduct.

- Focused
- Helpful
- Straight Down the Line
- Determined
- Firm
- Decisive
- Balanced
- Objectivity
- Confidentiality
- Competent
- Integrity
- Independent

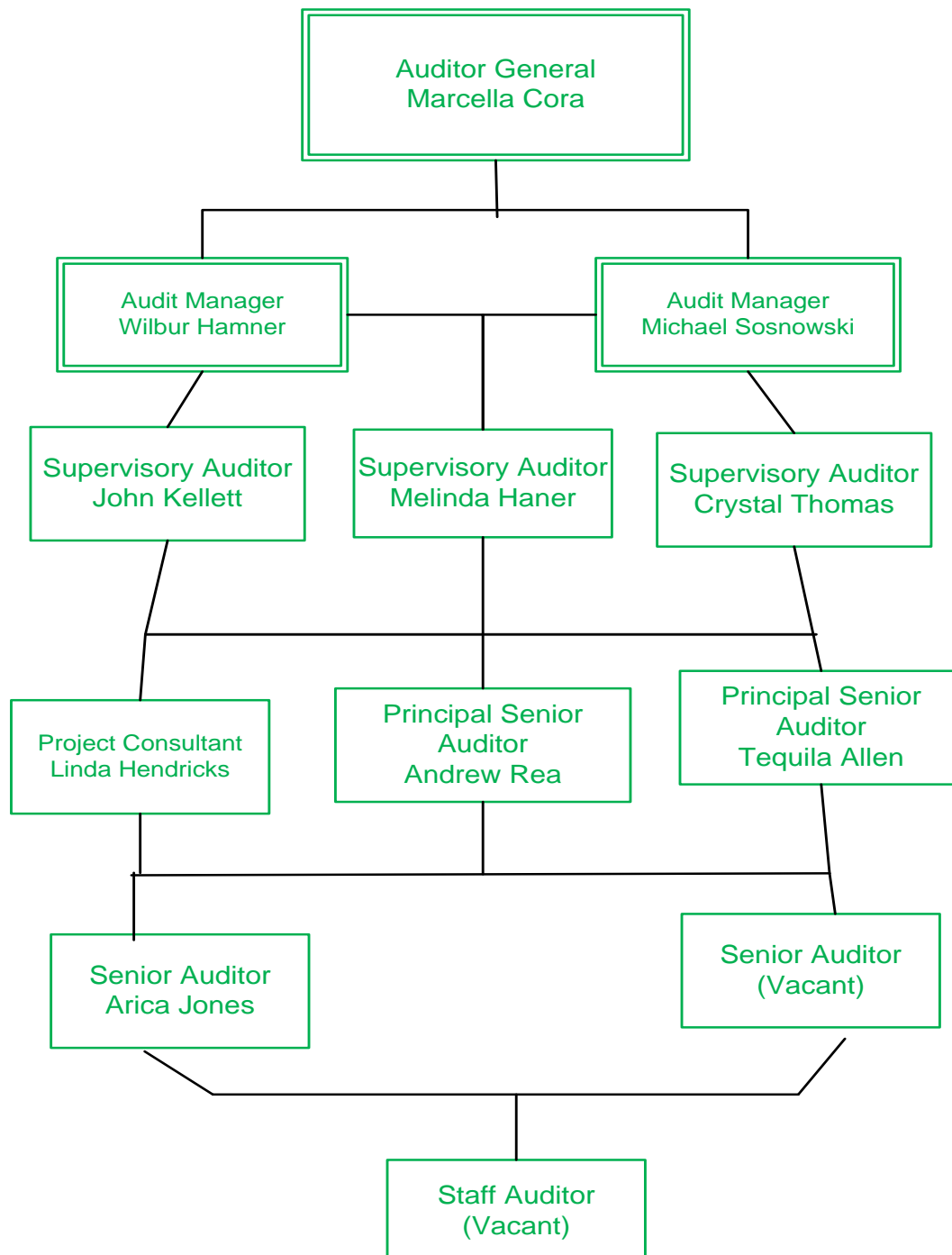


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Wayne County Office of Legislative Auditor General Organizational Chart





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Staff Biographical Sketches

Marcella G. Cora, CPA, CIA, CICA, CGMA – Auditor General

Ms. Cora brings over 25 years of internal auditing experience of governmental bodies. She began her career with the OAG in April 1999, after five years with the Army Audit Agency, Defense Department, United States. During her tenure with the Army Audit Agency, she received several awards for her outstanding performance. In FY 2005, Ms. Cora was promoted to Audit Manager and was appointed Deputy Auditor General January 2011 where she served until being appointed Auditor General effective January 1, 2015. In November 2017, Ms. Cora was reappointed for an additional five years. As Auditor General, she is responsible for the planning, directing, and managing the day-to-day activities of the OAG.



Ms. Cora has played a key role in the implementation of, and numerous enhancements to the audit management software package, TeamMate. She has led the office's last three peer reviews that resulted in the office being in compliance with both Generally Accepted Government Auditing and Institute of Internal Auditing Standards.

She is a graduate of Davenport University. She is a licensed Certified Public Accountant in the State of Michigan, a Certified Internal Auditor, Certified Internal Controls Auditor, and Chartered Global Management Accountant. She has memberships in several professional organizations including the American Institute of Certified Public Accountants, Michigan Association of Certified Public Accountants, Institute of Internal Auditors, Government Finance Officers Association, and the Association of Certified Fraud Examiners. She is extremely community minded and spent twelve years as a member of the River Rouge Board of Education.



OAG

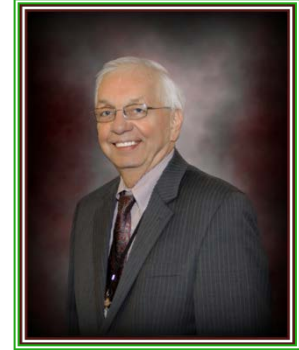
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Michael Sosnowski, CIA – Audit Manager

Michael joined the Wayne County Office of Legislative Auditor General in January 2007. He was appointed to the position of Audit Division Manager in 2016. Some of the more important engagements he has supervised include:

- Budget Sensitive Issues/Review of County's Annual CAFR (Annual engagement)
- Department of Health Human & Veteran Services Jail Medical Services
- Wayne County Land Bank Right of Refusal Program



He has over 40 years of business experience, 18 of which were spent at AT&T. While there, he worked in Internal Audit, Finance, Operational Planning & Support, and IT. A major accomplishment with AT&T was the development of a corporate wide cross-functional change management request process.

Michael received a Bachelor of Arts Degree in Accounting from St. Thomas University, St. Paul, MN. He received his Master's Degree in Business Administration from Wayne State University. He is a Certified Internal Auditor; a member of the Institute of Internal Auditors; and, Non-CPA affiliate member of the Michigan Association of Certified Public Accountants.

He is a member of the Monaghan Knights of Columbus, Council #2690. In addition, Michael is on the Parish Council and is also a lector at St. Colette Catholic parish in Livonia.

Wilbur D. Hamner, CRMA, CICA, EA – Audit Manager

Mr. Wilbur Hamner joined the Auditor General's staff in September 1998. He brought with him over 12 years of financial accounting experience in the legal and health care fields. Since joining the office, Mr. Hamner has excelled and in 2007, he was promoted to the position of Audit Manager and currently holds the position as a Project Consultant. Mr. Hamner has played a vital role in the development and implementation of the OAG's risk-based audit approach, implementation of audit management software (Team Mate) and accompanying operational processes. He was a key member in the preparation of the Association of Local Government Auditors (ALGA) quality control documentation that resulted in the OAG obtaining a successful "orange book" peer review.





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Mr. Wilbur Hamner has performed numerous operational, attestation, consulting, financial, and compliance audits. Mr. Hamner has been instrumental in conducting an annual agreed-upon procedures audit that has assisted the Treasurer's Office in identifying a number of county businesses that were not remitting a mandated excise tax (Stadium Excise Tax) to the County Treasurer. As a result, the County Treasurer's Office has increased its annual collections of excise tax revenues.

Mr. Hamner was selected as a Peer Review team member by the Association of Local Government Auditors (ALGA) to conduct a peer review of a governmental internal audit division and attest to their compliance with IIA auditing standards. Mr. Hamner is a graduate of Wayne State University and holds a Bachelor of Science Degree in Accounting. In July 2013, he obtained a professional certification from the Institute of Internal Auditors "Certification in Risk Management Assurance (CRMA)." The CRMA demonstrates an individual's ability to evaluate the dynamic components that comprise an organization's governance and enterprise risk management program and to provide advice and assurance on core business processes with a focus on strategic organizational risks and risk management.

He also is a Certified Internal Controls Auditor and an Enrolled Agent with the Internal Revenue Service. Mr. Hamner is presently pursuing the Certified Internal Auditor certification. He holds professional memberships with the Institute of Internal Auditors and the Association of Government Accountants.

John C. Kellett, CGAP, CICA – Supervisory Auditor

Mr. Kellett joined the Auditor General's Office in April 1999 as a Staff Auditor. During his time with the office, Mr. Kellett has been the lead auditor on many types of audits and special projects and most recently the Performance Audits on the County's Women Infants and Children (WIC) Program and Community Corrections Adult Residential Program.



In 2013, Mr. Kellett served as a peer review team member for the Allegheny County, PA peer review and was also selected in 2014 to serve as a team member for the Los Angeles County, CA, Metropolitan Transportation Authority peer review. The Association of Local Government Auditors (ALGA) conducts peer reviews of a governmental internal audit division and attests to their compliance with IIA auditing standards.

Over the last sixteen years he has been the leader of the Auditor General's Technical Assistance Group providing critical technical support for our computer aided auditing techniques and tools (CAATT) software. These CAATT help the office become more efficient and streamline audit



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processes. He also oversees the implementation and updates of the Teammate software for the OAG's electronic work paper system.

He presently has a professional certification from the Institute of Internal Auditors "Certified Government Auditing Professional (CGAP)." The CGAP demonstrates an individual's knowledge of Government Auditing Standards, Governance, Risk and Control Frameworks, Practice, and Auditing Skills and Techniques. He also is a Certified Internal Controls Auditor.

Mr. Kellett is a graduate of Walsh College where he received his Masters of Arts Degree in Economics. Mr. Kellett is also a member of the Institute of Internal Auditors.

Crystal L. Thomas – Supervisory Auditor

Ms. Thomas joined the Office of Legislative Auditor General's Staff in April 2005 as the Legislative Staff Assistant and Confidential Secretary I. She was promoted to Office Manager, and later to Senior Auditor in 2008 after earning her Bachelors of Science degree. Ms. Thomas was promoted to Principal Senior Auditor in the fall of 2010, and most recently, Ms. Thomas was promoted to Supervisory Auditor in the winter of 2016. Ms. Thomas has been the lead auditor on numerous OAG Engagements. She is a recipient of the Recognition of Achievement Award issued by Wayne County in 2006 and was one of the recipients of the Meritorious Team Achievement Award in 2008.



Crystal Thomas is the founder of Samaritans Mission Organization (SMO), whose focus and mission is to decrease the number of homeless & hungry individuals, families and at-risk teens in our communities and city by assisting with the basic necessities and needs. Samaritans Mission Organization currently provides job placement, life skill training and room and board for young adult girls aging out of foster care through SMO Transitional Housing Program.

Ms. Thomas currently holds a Certificate for Online Adjunct Teaching (COAT) from Maryland College, Associate of Arts degree from Henry Ford Community College, Bachelor of Science degree from Franklin University, Master of Management degree and Human Resource Management Graduate Certificate from Walsh College. She is currently a Certified Quick Books Advisor pursuing a certification designation as a Certified Internal Auditor (CIA). Ms. Thomas is a member of the Institute of Internal Auditors and Association of Certified Fraud Examiners.



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Melinda Haner, CIA – Supervisory Auditor

Ms. Haner joined the Office of Legislative Auditor General's staff in November 2020. She brings over 20 years of financial accounting and audit related experience in various fields, including county government.

Ms. Haner's professional career began in public accounting where she developed her auditing and accounting skills performing independent financial statement audits, compilations and reviews in a variety of industries. She ended her nine years in public accounting as a manager of internal audit services, overseeing various internal audit consulting projects, including multi-national Sarbanes-Oxley engagements.



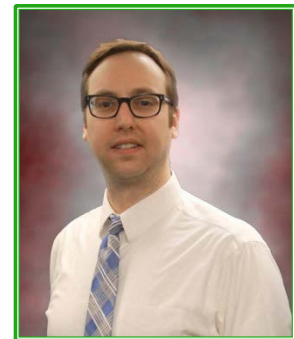
Following public accounting, Ms. Haner joined the Charter County of Wayne as a division finance director with the Department of Management & Budget. During nearly eight years' time she oversaw the financial operations of several county departments gaining valuable knowledge of the County's operations, internal policies and procedures, budgeting and accounting processes and county systems.

Ms. Haner spent the past four years of her career at the Wayne County Airport Authority where she served as a deputy director in the controller's office. Her responsibilities focused on timely and accurate reporting of financial data, as well as year-end financial reporting.

Ms. Haner is a graduate of Michigan State University and holds a Bachelor of Science Degree in Accounting. She is a Certified Internal Auditor and holds a professional membership with the Institute of Internal Auditors.

Andrew Rea – Principal Senior Auditor

Mr. Andrew Rea joined the Office of Legislative Auditor General's staff in June 2009. Mr. Rea brought to the OAG five (5) years of experience in the public/private sector. He also brought experience in investigative techniques acquired through his formal education. In recognition of his efforts, he was promoted to Principal Senior Auditor in 2016. As an auditor, he has played a large role in several important engagements, notably, the audits/reviews of the Pinnacle Race Track Development, Central Accounts Receivable/Billing and Collection Activity, Examination of Billing Processes - Children & Family Services, and the Wayne County Land Bank Corporation.





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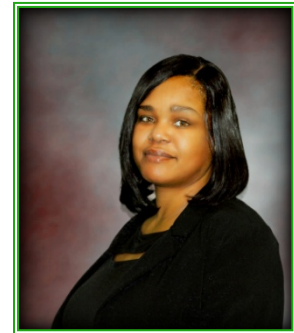
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Mr. Rea attended Michigan State University where he obtained a Bachelor of Arts Degree. His future goals include obtaining a Master's Degree and pursuing the Certified Internal Auditor certification. Mr. Rea is a member of the Institute of Internal Auditors.

Tequila Allen – Principal Senior Auditor

Ms. Tequila Allen joined the Auditor General's staff in September 2016 and was recently promoted to Principal Senior Auditor. She joined after several years of working in the public sector. Ms. Allen has experience conducting financial statement audits, documenting and testing Sarbanes-Oxley compliance, and performing internal control and risk analysis. She has consulted on a wide variety of engagements for clients in various sectors, from Fortune 500 companies to nonprofits and local governmental units. While with the OAG, Ms. Allen has played an integral role in the Wayne County Sheriff's Jail Commissary audit and the 2015 Stadium Excise Tax engagement.



Ms. Allen graduated with honors from Wayne State University and holds a Bachelor of Science in Business Administration with a major in Finance. She has also earned a Master of Science in Accounting from Wayne State University and a Master of Business Administration from Lawrence Technological University. Ms. Allen plans to pursue a CPA license and is a member of Michigan Association of CPAs and the Institute of Internal Auditors.

Arica Jones, CIA – Senior Auditor

Ms. Arica Jones joined the Office of Legislative Auditor General's staff in September 2019 as a Senior Auditor. Ms. Jones brought over five years of auditing experience covering the areas of Sarbanes Oxley financial compliance, internal controls, and operational auditing within various industries. Ms. Jones became a Certified Internal Auditor (CIA) with the Institute of Internal Auditors in September 2018, and has continued to pursue her interests in the profession.



Ms. Jones earned her Bachelor of Arts in Finance from Michigan State University and her Master of Business Administration, with Accounting concentration from Wayne State University. During her graduate studies, she interned with the Wayne State University Office of Internal Audit, which began her career path in internal auditing. Ms. Jones is a member of the Institute of Internal Auditors, and plans to pursue additional certifications as she specializes in her career in internal auditing.



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Linda Hendricks, CRMA – Project Consultant

Ms. Hendricks rejoined the OAG staff in May 2015. She has brought over ten years of experience as an internal auditor within the manufacturing, oil & gas, non-profit, hospitality, and real estate industries. Before joining the OAG, Ms. Hendricks served as the internal audit manager with Morgan's Hotel Group, headquartered in New York City, NY. Her initial internal audit experience derived from years working within the risk & advisory group at PwC, in Detroit. Ms. Hendricks has extensive experience in risk management, operational improvement, and Sarbanes-Oxley compliance work. Prior to her experience in public accounting, Ms. Hendricks held various accounting and finance positions which included: corporate budgeting & forecasting and financial analysis & reporting with AAA Michigan, Dearborn, and retail internal auditing with Sherwin Williams Company, Cleveland, OH.



Ms. Hendricks has a Certification in Risk Management Assurance (CRMA) with the Institute of Internal Auditors, is a member of the American Institute of Certified Public Accountants (AICPA), and holds the position of Secretary for the National Association of Black Accountants, Inc. (NABA) – Detroit Chapter.

Ms. Hendricks mentors three high school students on a weekly basis with Winning Futures, a 501c3 organization whose school-based program focuses on goal setting, career preparation, and strategic planning.

Ms. Hendricks is a graduate of Howard University, Washington D.C. earning a bachelor of business administration, with a concentration in accounting. She received her Masters of Business Administration from the University of Phoenix. ■

Personnel Changes

During the year, the OAG experienced some personnel changes. In November 2020, Ms. Regina Lee left the Office of Legislative Auditor General to follow other job opportunities within the County of Wayne. The OAG wishes her well in her future endeavors. Additionally, the OAG acquired a new employee, Melinda Haner, as a Supervisory Auditor who brings a wealth of county knowledge and experience to the office. ■



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Strategic Audit Group (SAG)

The Strategic Audit Group (SAG) was established in 2007. The responsibilities of this group are to review, develop and revise audit policies and procedures and design appropriate audit/project procedures and processes to ensure the audit and other work products of the OAG are in compliance with authoritative professional standards and best practices. The members of the SAG team consist of the following OAG team members:

- Marcella Cora, Auditor General
- Michael Sosnowski, Audit Manager
- Wilbur Hamner, Audit Manager
- John Kellett, Supervisory Auditor ■

Technical Assistance Group (TAG)

The OAG established the Technical Assistance Group (TAG) several years ago. The members of the TAG team consist of the following individuals:

- Marcella Cora, Auditor General
- John Kellett, Supervisory Auditor
- Andrew Rea, Principal Senior Auditor

This group has been very instrumental in providing leadership and technical support in the area of office technology including the selection, installation, implementation and daily support for the OAG's computer systems, software, and related peripherals. It also develops policies and procedures for use and care of computer hardware, software, and peripherals. The group is comprised of a team with diverse disciplines committed to ensuring the OAG utilizes the most effective and efficient computer aided auditing tools and technologies, or Computer Assisted Auditing Tools and Techniques (CAATT), in our audit and administrative processes. The group also is responsible for development and maintenance of the office's webpage. The group has allowed the OAG to eliminate many of the routine service calls that otherwise may have gone to the county's help desk. ■



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Giving Back to the Community

During the year, several staff members in the OAG volunteered their time, talents and professional expertise to assist in community charitable initiatives. A list and brief description of the organizations to which they volunteered are below:

Samaritans Mission Organization



Ms. Crystal Thomas, Supervisory Auditor, is founder of a non-profit with a goal to eliminate hunger, poverty and homelessness within our communities. This year, Ms. Thomas opened an Independent Living Transitional Home for young adult girls aging out of foster care. This transitional home (Malaya Home) is

located in Detroit - District 7 where Ms. Thomas family has resided for more than 54 years. This home provides job placement and life skills training and a safe haven to grow and become a positive productive citizen. Also, SMO has provided 5 young men and women aging out of foster care with employment this year.

Samaritans Mission Organization (SMO) started a new program called Steven's Gift to honor the memory of Crystal Thomas brother who passed August 26, 2018 in a nursing facility in Detroit. This program is geared to help nursing facilities that care for patients that has Medicaid or no health insurance. This particular facility we chose to assist does not have the funding to provide televisions in the living quarters to their patients and residents. All residents must bring their own television. Therefore, this year Ms. Thomas honored her brother, Steven Davie's memory by providing The Bay at Woodward Health & Rehabilitation Center with five (5) 32" flat panel color televisions in hopes to bring a smile on a few residents faces. SMO also provided the center with a street musical concert in December of 2020 to lift the spirits of the residents during such a devastating time within our nation due to the pandemic.

Winning Futures

During the year, Ms. Linda Hendricks, Project Consultant, spent her time throughout the year mentoring high school students through a program called Winning Futures by providing them with the necessary knowledge and encouragement to help them succeed in their future endeavors. Ms. Hendricks mentors by assisting with goal setting, career preparation and strategic planning. Overall, empowering each student with a foundation to help them reach their goals. Winning Futures is an award winning nonprofit organization that makes a difference in the lives of young people. Winning Futures offer school-based mentoring programs and workshops for middle school and high school students in



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Southeast Michigan. All of their programs focus on the life skills of character, value identification, goal setting, career preparation, and strategic planning.

Michigan State University Black Alumni



Ms. Jones currently serves as the Secretary of her local Michigan State University Black Alumni (MSUBA) Chapter, and also supports other committees and initiatives led by the Chapter. In 2020, she assisted in the leadership and development of the new Audit Committee to support the Chapter's financial operations and external reviews in accordance to Chapter bylaws. The organization's purpose is to support and promote the welfare and interests of Black alumni, students, faculty and staff of Michigan State University. The organization awards scholarships to deserving students every year. Ms. Jones recently donated towards and participated in the annual Spartans-giving and Adopt-A-Family programs with her local chapter, to provide food and clothing items to deserving families for the holidays. She also has a continued interest in education and community engagement.

Outside of her participation with the MSU Black Alumni, Ms. Jones also volunteered in the Wayne County Food Drive held at the Bethany Baptist Church with other Commission staff members, to distribute food to deserving families in need. ■

2020 Significant Accomplishments

Majority of Recommendations Implemented

Arguably, the single most important measure of effectiveness of any internal audit organization is the level or rate of implementation of the recommendations contained in issued reports. We are extremely proud to report in 2020 the completion of four (4) corrective action plan engagements where we examined and assessed implementation status of a total of 82 previously issued recommendations. Based on our assessment, six of the recommendations were no longer applicable. Of the remaining 76 recommendations, management has sufficiently implemented, partially resolved, or is in the process of addressing 74, or 97 percent of the prior recommendations. Moreover, we recognize that the implementation rate achieved is a testament to elected officials and management's desire and willingness to improve the risk environment here in the county, despite reduced resources. Listed below is a summary status of the recommendations addressed during 2020.



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Total Number of Recommendations Examined	Status				
	Resolved	Partially Resolved	In Process	No Longer Applicable	Un-Resolved
82	33	0	41	6	2

Training Goals Achieved

Ensuring that each audit professional staff member receives the required continuing professional education credits and training is essential for any effective internal audit organization; especially those peer reviewed such as the OAG. During the year, the OAG provided education and training opportunities to each professional audit staff member. This training ensures each staff member receives the proper continued professional education credits of 80 hours (every two years) required under the Generally Accepted Government Auditing Standards (GAGAS), issued by the Comptroller General of the United States. During the year we also ensure staff obtains the required training to perform audits in accordance with the International Standards for Professional Practice of Internal Auditing issued by the Institute of Internal Auditors and the American Institute of Certified Public Accountants.

We believe staff development is a continuous process that benefits both the staff and county by ensuring staff enhance their skills and stay abreast of current industry guidance and best practices. See Appendix A for a detailed listing of seminars and conferences attended by staff during the year. Much of the training received during the year was obtained through webinars, webcasts, and online tutorials. This was done to control our expenditures in this area and due to the pandemic caused by Covid-19.

Another method in which the OAG provides staff development is through the support of staff members and their efforts to obtain professional certifications, including, but not limited to:

- Certified Public Accountant (CPA)
- Certified Internal Auditor (CIA)
- Certified Government Financial Manager (CGFM)
- Certified Fraud Examiner (CFE)
- Certified Information Systems Auditor (CISA)
- Certified Government Audit Professional (CGAP)
- Certified Internal Controls Auditor (CICA)
- Certified Risk Management Auditor (CRMA)

The OAG professional development goal is to maximize the value of the Auditor General's work by continuing to promote quality, professionalism, and productivity. The OAG continuously



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encourages all staff to pursue professional certifications and maintain memberships in various professional organizations. These memberships allow staff to interact and network with professional colleagues and stay abreast of the latest trends and best practices in the industry. In addition, through these various professional organizations, members of the OAG are able to demonstrate their leadership skills by serving on various committees. Other members of the OAG also serve in leadership positions in various professional organizations. ■

2020 Productivity in Review

Our 2020 audit work plan identified 43 engagements/projects with a goal to complete 25 audit/review reports or projects for the year. Just over two months into the calendar year, the world was hit with the COVID-19 pandemic which required the office to perform their audits remotely. With the increase in the use of technology, the OAG was still able to complete and issue 20 audit or review reports as well as four (4) administrative projects. The 20 completed audits or review reports consisted of four (4) Attestation, one (1) Consulting, four (4) Financial Assessment – Limited Review, Nine (9) Special Projects, and two (2) Performance. The audit/review reports contained 82 new recommendations and had an impact of \$1.1 million on county operations. The types of impact included, but were not limited to: inappropriate/questionable or unsupported expenditures related to operations and programs, cost avoidance/savings, and other dollar impacts. Based on our productivity goal of 25 completed engagements/projects for 2020, we achieved approximately 80 percent of the goal.

The following pie chart illustrates a breakdown of the 20 completed audits or review reports by type. We also included a synopsis of a few key reports/projects that could have a measurable impact on county operations if the recommendations contained in the reports are fully implemented. See Appendix B for a detailed listing of all completed 2020 audit/review reports.

■

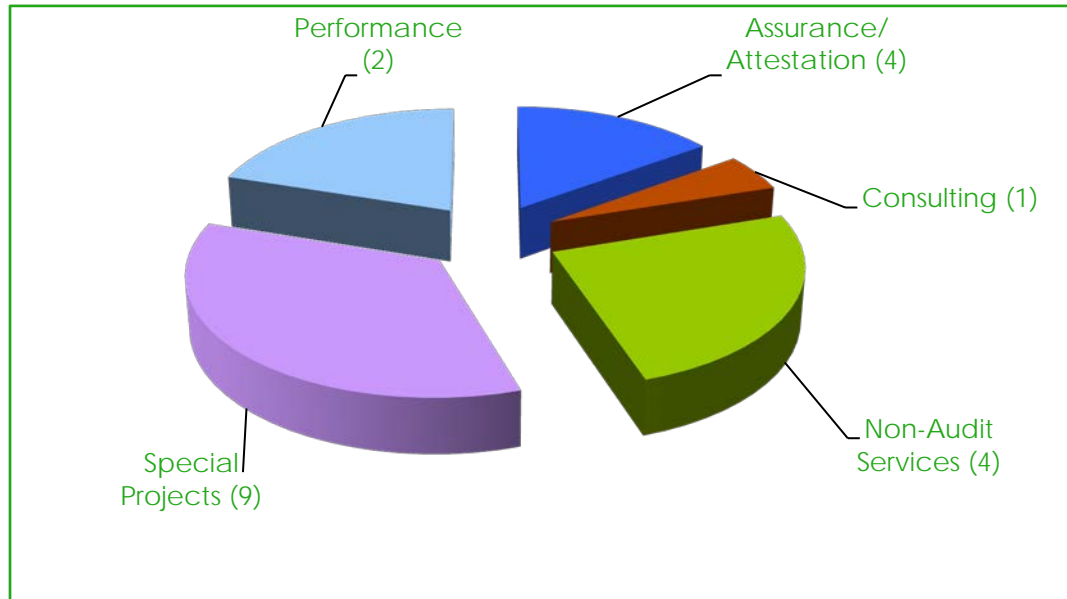


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Summary of Completed Audits or Review Reports



Performance

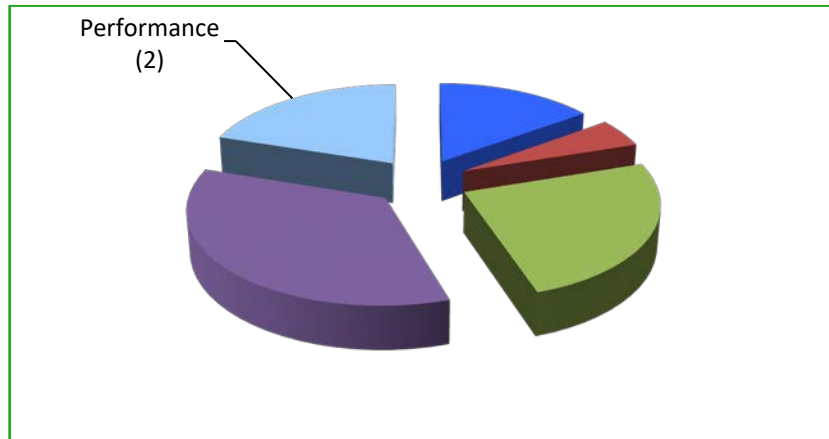
Two (2) Performance audits were completed by the OAG during 2020, which represented approximately 10 percent of the total audits/projects. This type of engagement provides an objective analysis to assist management and those charged with governance and oversight. The information provided can help improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action and contribute to public accountability.



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Two (2) significant performance engagements that had an impact on county operations are summarized below.

Department of Management & Budget, Risk Management Division, Contractor Insurance Coverage

As part of our Annual Audit Plan, the Office of Legislative Auditor General conducted a performance audit of the Wayne County Department of Management & Budget, Risk Management Division, Contractor Insurance Coverage. This type of engagement provides an objective analysis to assist management and those charged with governance and oversight.

The purpose of the Risk Management Division is to provide proactive risk evaluations, safety programs and consultation services to county departments, so they can protect the County from financial loss.

One of Risk Management's primary responsibilities is protecting the county's interest and mitigate financial loss by ensuring that contractors procure the appropriate level of insurance coverage, and include the county as an additional insured on all Certificates of Insurance (COI). They are also responsible for ensuring that the contractors maintain the required insurance coverage through the duration of their contract.

Our review did note instances where the internal control environment will need to be strengthened including, but not limited to, the following areas: adequate monitoring of vendor insurance; reconciling vendor renewal insurance certificates to contract insurance requirements; and, enhance controls over maintaining vendor insurance certificates over the life of the contract. Specifically, we found that Risk Management does not have procedures or a mechanism in place to ensure that contractors have and maintain insurance coverage at the contractually required levels of coverage; In addition, we found a lack of documentation (i.e., valid COI in their files) to support the required level of insurance coverage.



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Wayne County Office of Register of Deeds, Controls over Cash Receipts

The Office of Legislative Auditor General conducted a performance audit of the Wayne County Office of Register of Deeds Controls over Cash Receipts. Our objectives for this engagement were to: 1) Assess the effectiveness of the Register of Deeds (ROD) cash handling procedures, including compliance with county policies, ordinances and resolutions; and, 2) Assess whether cash and checks are being properly handled to safeguard them from loss or misappropriation.

As a result of our audit, we noted several areas in the internal control environment which needed to be strengthened, including but not limited to, the following areas: monthly reconciliations; segregation of duties; enhance controls over the processing of journal entries. The process for cash receipt collections process; and, monitoring transactions that are exempted from the county and state transfer tax fees.

There were 11 findings and 29 recommendations made to strengthen controls and processes within the Wayne County Register of Deeds operations. Two (2) of the findings were considered to be a significant deficiency, which is classified as medium risk to the entity. Nine (9) of the findings were classified as control deficiencies, which are deemed to be low risk. We discussed the issues and corresponding recommendations with representatives from the Wayne County Register of Deeds office. Management agreed with 26 of the recommendations; partially agreed with one (1); and disagreed with two (2) recommendations.

In accordance with Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States as it relates to a performance audit engagement, the Office of Legislative Auditor General (OAG) requested the Wayne County Office of the Register of Deeds to submit a Corrective Action Plan (CAP) for recommendations identified in the Register of Deeds Controls Over Cash Receipts Performance Engagement. The CAP was provided as requested on dated May 19, 2020. Based on our assessment of the corrective action plan, ROD management took sufficient action to address eight (8) recommendations identified in the report; two (2) recommendations were not implemented, and 19 are considered in-process. Therefore, a follow-up review may be required.

Assurance/Attestation

During the year, four (4) or 20 percent, of our completed reports/projects were Assurance/Attestation engagements. These types of engagements may include Examinations, Agreed-Upon Procedures, and Compliance. These engagements involve an internal auditor's objective assessment of evidence to provide an independent opinion or conclusions regarding a process, system, or other subject matter. There are generally three (3) parties involved in an assurance/attestation engagement: (1) the person or group directly involved with the process, system, or subject matter - the process owner; (2) the person or group making the assessment - the internal auditor; and, (3) the person or group using the assessment - the user. One example of

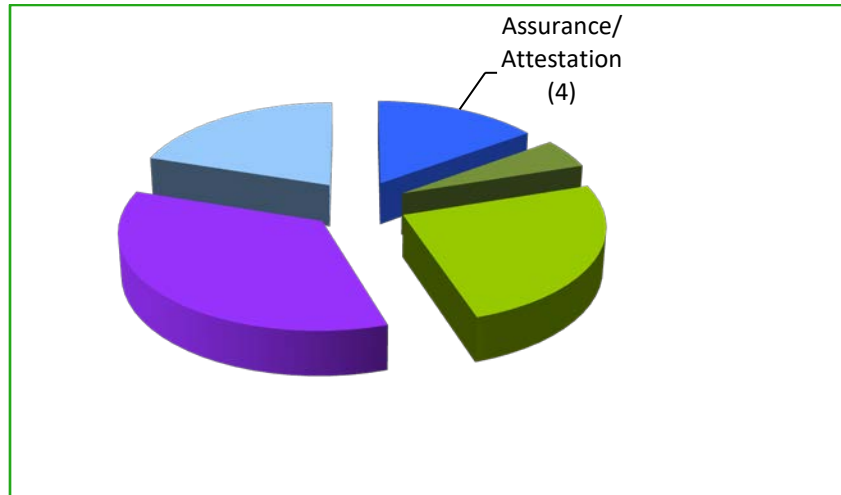


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an attestation is where our office, at the request of the Wayne County Treasurer, performs certain agreed upon procedures to assess taxpayer compliance with the Stadium Excise Tax.



Stadium Excise Tax Review – Calendar Year 2018

At the request of the Wayne County Treasurer's Office, we performed certain agreed-upon procedures to assess taxpayers' compliance with the Stadium Excise Tax for calendar year 2018. The Stadium Excise Tax law, approved by voters in 1996, authorized the county to assess an excise tax at a rate of 1% on gross receipts from hotels and motels, and a rate of 2% on gross receipts from car rentals. Based on the agreed-upon procedures performed, we determined eight (8) taxpayers were unregistered and not remitting the excise tax while operating a business in the county during 2018.

The OAG forwarded all entities the required registration forms and documentation from the Treasurer's Office for registration and remittance of the excise tax. In addition, we performed an examination of taxpayer records for 27 taxpayers. For the 27 taxpayers examined, 23 were considered to be in compliance; and 4 taxpayers were not in compliance and owed approximately \$7,111 to the Wayne County Treasurer for the deficiencies in taxes, penalties, and interest for the 2018 calendar year. Separate letters were provided to the Treasurer's Office on the four (4) taxpayers who were not in compliance with remitting the excise tax. Additionally, once those taxpayers identified as unregistered and not remitting the excise tax register and begin remitting the tax, should result in additional future taxes being remitted.



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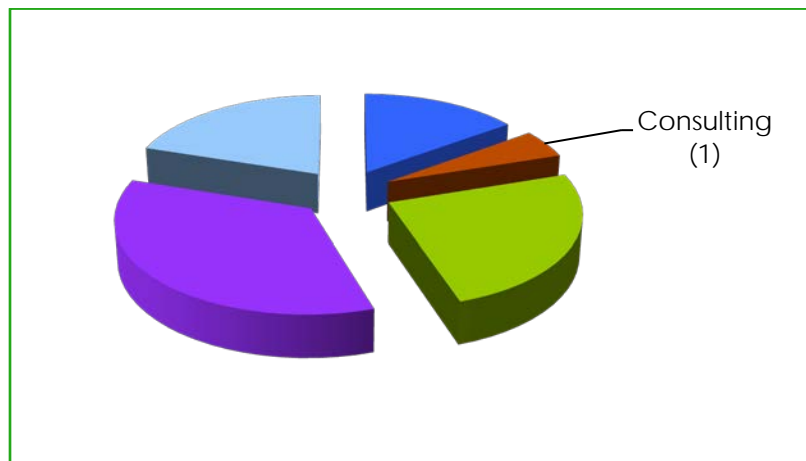
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Consulting

The OAG receives requests from the county commission, other elected officials, and department heads to review specific activities or programs not necessarily identified in our annual audit/work plan. Frequently, because of their intimate knowledge of county government operations and close contact with constituents, commissioners become aware of problems or areas of concern that are communicated to the OAG and request for reviews and/or assessments to be performed. As a result, we have developed a consulting review engagement to respond to these requests. Many of these engagements have resulted in confirmation of the existence of problems and formulation of solutions to address or improve county operations and services.

Our responsiveness to these requests enhances the commission's and other county officials' ability to carry out their oversight responsibilities and respond to constituent concerns thoroughly and completely. During the year, one (1) of the completed reports/projects was a consulting engagement. The report was our annual report on Budget Sensitive Issues and Review of the County's FY 2019 Comprehensive Annual Financial Report. This report identifies matters of budgetary concerns, audits, consulting and other engagement reports that contain issues which could have a budgetary impact on county operations and financial position. This report is instrumental for the benefit and use of the county's Ways & Means Committee during its budget deliberation process.





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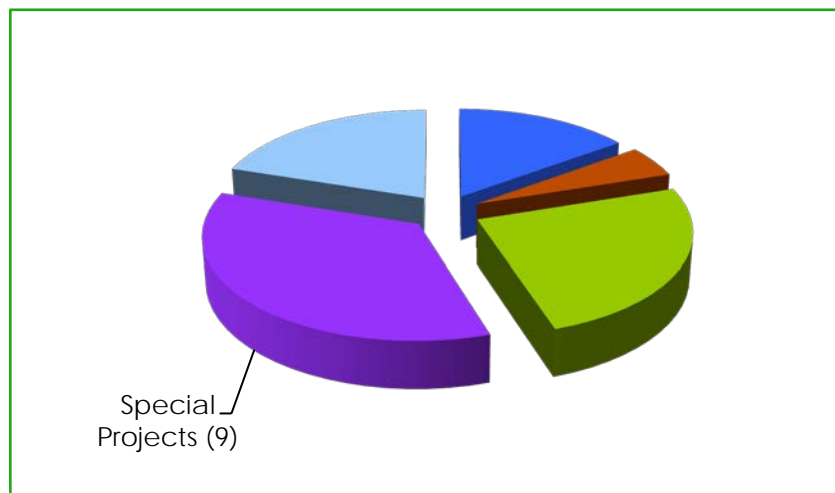
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Special Projects

Nine (9) Special Projects were completed by the OAG during 2020, which represented approximately 45 percent of the total reports/projects.

Special projects represent an array of work projects from development of our annual audit/work plan to our annual report. ■



APPENDIX A

LIST OF TRAINING SEMINARS AND CONFERENCES ATTENDED 2020

OFFICE OF LEGISLATIVE AUDITOR GENERAL
LIST OF TRAINING SEMINARS AND CONFERENCES ATTENDED
2020

SPONSORING ORGANIZATION	SEMINAR / CONFERENCE	DATE(S) ATTENDED
ALGA	2020 ALGA Summer Update	5/19/2020
Galvanize	Internal Auditing in a Post Pandemic - Lessons Learned	6/11/2020
Plante Moran	COVID-19 Funding Impacts on Single Environment	7/15/2020
Plante Moran	Internal Controls in a Remote Environment	8/4/2020
Plante Moran	GASB 84, Fiduciary Activities: Implementation Lessons	8/27/2020
Galvanize	Death of the Tick Mark: How Internal Audit Can Be Better	10/15/2020
Plante Moran	GASB Update: Are You on Track?	10/21/2020
Checkpoint Learning	Nonprofit and Government Accounting Series	1/1/2020 – 12/31/2020
My CPE	Webinars	3/13//2020 – 12/31/2020

APPENDIX B

**COMPLETED AUDIT AND REVIEW REPORTS
AND SPECIAL PROJECTS
2020**

Proj. No.	Report/Activity Title	Report Date	Date to AC	DAP No.	Activity Type
1	Budget Sensitive Issues/Review of the County's CAFR for FY 2019	7/3/2020	9/9/2020	2020-57-803	CC
2	WCERS Defined Benefit Plan FY 2019	4/3/2020	6/10/2020	2020-57-900(A)	AA
3	WCERS Defined Contribution Plan FY 2019	4/3/2020	6/10/2020	2020-57-900(B)	AA
4	Commission Audit	3/12/2020	3/12/2020	2018-57-009	AA
5	Stadium Excise Tax 2018	7/1/2020	10/7/2020	2019-57-007	AA
6	GWEDC FY 2019 Financial Assessment	4/17/2020	7/22/2020	2020-57-902	Non-Audit
7	Land Bank FY 2019 Financial Assessment	4/14/2020	7/8/2020	2020-57-903	Non-Audit
8	Building Authority FY 2019 Financial Assessment	6/15/2020	7/8/2020	2020-57-904	Non-Audit
9	Sewage Disposal FY 2019 Financial Assessment	5/13/2020	7/22/2020	2020-57-905	Non-Audit
10	Register of Deeds	2/26/2020	3/11/2020	2018-57-006	PER
11	Risk Management – Contractor Insurance Coverage	11/20/2020	12/14/2020	2020-57-001	PER
12	2019 Annual Report	1/8/2020	1/15/2020	2020-57-800	SP
13	2020 Annual Audit Plan	2/21/2020	2/26/2020	2020-57-801	SP
14	SAS #114 Letter From External Auditors	3/16/2020	8/12/2020	2019-57-806(A)	SP
15	Status Report – OAG Outstanding Recommendations	12/1/2020	12/14/2020	2020-57-805	SP
16	Status Report – Single Audit Recommendations	12/1/2020	12/14/2020	2020-57-805(A)	SP
17	DPS Permits – CAP	1/14/2020	1/29/2020	2019-57-005	SP
18	Correct Care Solutions – Jail Medical Services - CAP	6/10/2020	9/23/2020	2019-57-008	SP
19	Adult Residential Program - CAP	9/18/2020	10/7/2020	2019-57-002	SP
20	Register of Deeds - CAP	8/26/2020	10/21/2020	2020-57-003	SP

CC – Consulting

AA - Attestation

PER – Performance

Non-Audit – Financial Assessment (Limited Review/ Limited Analytical)

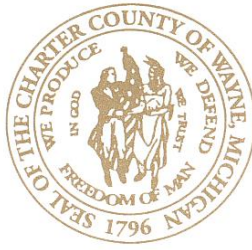
SP – Special Project

APPENDIX C

STATEMENT OF ORGANIZATIONAL INDEPENDENCE

Office of Legislative
Auditor General

MARCELLA CORA CPA, CIA, CICA, CGMA
AUDITOR GENERAL



500 GRISWOLD STREET
STE. 842 GUARDIAN BLDG
DETROIT, MICHIGAN 48226

TELEPHONE: (313) 224-8354

Statement of Organizational Independence

IIA Standards – Attribute Standard

1110 – Organizational Independence

The chief audit executive must report to a level within the organization that allows the internal audit activity to fulfill its responsibilities. The chief audit executive must confirm to the board, at least annually, the organizational independence of the internal audit activity.

1110.01 – The internal audit activity must be free from interference in determining the scope of internal auditing, performing work, and communicating results.

GAS 3.17-3.64 – Independence

3.18 - In all matters relating to the audit work, the audit organization and the individual auditor, whether government or public, must be independent.

Two important requirements to ensure success and credibility of the Office of Legislative Auditor General (OAG) are independence and objectivity. This involves maintaining a mental attitude and perspective of independency in fact and appearance. The internal audit activity must be free from interference in determining the scope of internal auditing, performance of work, conclusions drawn, and reporting and communicating the results. These parameters are set forth in the Wayne County Charter Section 3.119 and Wayne County Code of Ordinances Chapter 65 and are applied to the OAG functions and auditors who are involved in the activities prescribed.

The Auditor General shall be appointed by a majority of the Commissioners serving. The Auditor General may be removed for cause by a 2/3 vote of the Commissioners serving. The Auditor General reports directly to the Chairs of the Audit Committee and the Wayne County Commission who is authorized the responsibility for independently managing the audit function. Therefore, the OAG is considered free from impairment to independence as stated in 3.28.b and 3.29b of the Government Auditing Standards.

Along with the structure as outlined above, the OAG assure this concept as it applies to the internal audit function on an annual basis and/or as required. These elements joined together must meet the requirement for Organizational Independence required under Standard 1110 of the International Standards for the Professional Practice of Internal Auditing as issued by the Institute of Internal Auditors and the Government Auditing Standards

NOTE: The most relevant Government Auditing Standard (GAS) and Institute of Internal Auditors (IIA) Standards are listed at the bottom of this statement.

Identify audit areas that may be affected or where organizational independence may be impaired:

Wayne County Commission Audit (Completed once every two years) – Audit is completed by external agency

POSSIBLE ORGANIZATIONAL IMPAIRMENTS TO THE OAG'S INDPENDENCE

I have reviewed the activities, functions, organizational structure, and reporting lines with respected to Wayne County and the component departments, elected officials, component units, agencies, programs, and processes. I am not aware of any circumstances that might impair or lead others to question the OAG's ability to be independent, impartial, and objective on any audit/engagement, except as indicated above. Therefore, any potential impairment listed above are areas that the OAG does not engage.

RESPONSIBILITY TO UPDATE THIS DISCLOSURE

I understand that I am also responsible to make timely written notification in the event any other circumstance arises during the course of the year that might impair or appear to impair the OAG's independence with respect to an audit or activity (this includes external impairments and required disclosure related to non-audit services as noted in GAGAS and the IIA Standards).



Marcella Cora, Auditor General

1/5/2021

Date

Wayne County Commission Leadership

Vice Chair



Joseph Palamara

Chairwoman



Alisha R. Bell

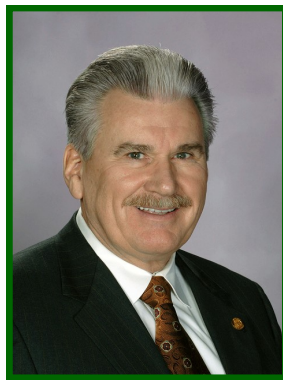
*(In Memoriam)
Vice Chair Pro Tempore*



*Jewel Ware
1954-2020*

Committee on Audit Members

Responsibilities: Mandated by the Wayne County Charter, the committee reviews the reports of the Auditor General and the independent external auditor. It also monitors compliance with audit findings and the county's internal control environment.



*Ray Basham
Chairman*



*Melissa Daub
Vice Chair*



David M. Knezek, Jr.



Tim Killeen



Irma Clark-Coleman



2020 ANNUAL REPORT
WAYNE COUNTY OFFICE OF LEGISLATIVE AUDITOR GENERAL

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