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November 23, 2026

FINAL TRANSMITTAL LETTER

Wayne County Commission:

Find enclosed the Agreed-Upon Procedures Report on the Wayne County Commission, County of Wayne, Michigan for the period of January 1, 2023 through December 31, 2024. The report is dated September 30, 2026; DAP No. 2026-57-804. The agreed-upon procedures engagement was performed and conducted in accordance with Chapter 65-8 of the Code of Wayne County Ordinances and duly adopted Ordinance 94-139. The OAG contracted with the certified public accounting firm, George Johnson & Company, to perform the engagement. The report was accepted by the Committee on Audit at its meeting held on November 12, 2026, and formally received by the Wayne County Commission on November 19, 2026.

The objectives of the engagement were: 1) Assess effectiveness of the Commission's internal controls to ensure compliance with Commission's Rules and Procedures, Wayne County Ordinances and Resolutions, State of Michigan and federal laws; 2) Examination of Commission's payroll and human resource management; 3) Assess compliance with said rules and procedures and other applicable county, state and federal rules, laws and regulations; and, 4) Follow up on prior year recommendations.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Also, we are pleased to inform you that Commission leadership, management and staff offered their full cooperation during the engagement. The report is intended for your information and should not be used for any other purpose.

Respectfully submitted,

Vandie Oaties, CPA, CIA
Deputy Auditor General

REPORT DISTRIBUTION

John Wallace, Chief Financial Officer

Honorable Warren C. Evans, County Executive

GJC

CPAs | ADVISORS

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

September 30, 2026

To the Office of Legislative Auditor General
Charter County of Wayne, Michigan

We have performed the procedures enumerated below on the expenses, transactions, and policy controls of the Wayne County Commission (the "Commission") for the period from January 1, 2023 through December 31, 2024. The Commission's management is responsible for compliance with the Commission's procedures for making disbursements and with other policies.

The Commission has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating the Commission's compliance with the Commission's procedures for making disbursements and with other policies. Additionally, the Wayne County Office of Legislative Auditor General ("OAG") has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are detailed in Attachment A to this report.

We were engaged by the Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Commission's compliance with the Commission's procedures for making disbursements and with other policies. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES (CONTINUED)

This report is intended solely for the information and use of the Commission's management and the OAG and is not intended to be, and should not be, used by anyone other than those specified parties.

GJC CPAs & Advisors

Detroit, Michigan

ATTACHMENT A — SUMMARY OF AGREED-UPON PROCEDURES

For the Period from January 1, 2023 through December 31, 2024

Non-Payroll Disbursements

We obtained lists of the Commission's non-payroll disbursements from the Administration, Policy, Clerk, and Fiscal departments, as well as the OAG, for the period January 1, 2023 through December 31, 2024. We selected 45 out of 1,087 total disbursements from the Administration, Policy, Clerk, and Fiscal Departments, and two out of 42 total disbursements from the OAG, for testing. For each disbursement selected for testing, we performed the following procedures:

1. We ascertained that the contract or other documents were properly signed.

2. We ascertained that travel expenses were charged to the Wayne County American Express card or reimbursed in accordance with travel policy No. 2000-707.

3. We obtained an approved voucher or purchase order form.

4. We ascertained that proper support was included for the disbursement.

5. We ascertained whether the disbursement was recorded in the correct general ledger account and in the correct period.

For one of the disbursements selected for testing from the Administration, Policy, Clerk, and Fiscal Departments, the Commission's management was unable to produce support. No exceptions were noted as a result of applying these procedures to the OAG disbursements.

Management's Response: Management agrees with the findings. In the future, the Commission's administrative personnel will ensure that all support for disbursements is maintained.

Mailing Expenditures

We obtained a list of mailings sent within 30 days of the 2024 primary election. Of the eight mailings on this list, we selected two mailings and performed the following procedures for each mailing:

1. We ascertained that the mailing contained no campaign-related announcements, in accordance with the Commission's policies.

2. We ascertained that the target audience for the mailing was limited to the district of the Commissioner who was responsible for the mailing.

3. We observed the disbursement details to ensure that the County's share of the cost of the mailing did not exceed $500, as required by the Commission's policies and procedures.

Mailing Expenditures (continued)

No exceptions were noted as a result of applying any of the above three procedures.

Payroll and Human Resources Management

We obtained listings of legislative aides, OAG employees, and Commission staff for 2023 and 2024. The total number of personnel employed each year, and the number of personnel selected for testing each year, were as follows:

	Legislative Aides		OAG Employees		Commission Staff	
Year	Total Personnel	Number Selected for Testing	Total Personnel	Number Selected for Testing	Total Personnel	Number Selected for Testing
2023	51	9	15	2	45	9
2024	43	10	13	2	42	9

For each person selected for testing, we selected two payroll periods within the calendar year and performed the following procedures:

1. For legislative aides selected for testing, we ascertained that the pay rate was approved in the aide's contract.

   For two of 18 instances in 2023, the Commission's management did not retain documentation showing that the pay rate was approved in the aide's contract.

2. For Commission staff and OAG employees selected for testing, we obtained system print screens showing the approved pay rate.

   For two of 22 instances in 2023 and three of 22 instances in 2024, the Commission's management did not retain system print screens showing the approved pay rate.

3. For legislative aides selected for testing, we ascertained that the report of hours was signed by the appropriate Commissioner and Commission staff, and that the payroll certification was signed by the appropriate Commissioner.

   For nine of 18 instances in 2023 and one of 20 instances in 2024, the payroll certification was not available for testing.

Payroll and Human Resources Management (continued)

4. For all employees selected for testing, we traced the hours from the employee's time sheet to the payroll report and traced the pay rate to the employee's personnel file.

   For nine of 18 instances in 2023, the timesheet was missing for legislative aides. For six of 18 instances in 2023 and for all 20 instances in 2024, the timesheet was unavailable for legislative aides. For 15 of 22 instances in 2023 and for 14 of 22 instances in 2024, the timesheet or payroll record was unavailable for Commission staff and OAG employees.

Management's Response: Management agrees with the findings. These exceptions were primarily the result of the conversion from PeopleSoft to Oracle, which caused historical payroll support to no longer be available. In the future, all supporting documentation for approval of pay rate changes, approval of payroll certifications, and timesheets will be maintained.

Minutes

We identified 24 meetings of the Commissioners in 2023 and 25 meetings of the Commissioners in 2024. We selected two meetings from 2023 and three meetings from 2024 and performed the following procedures:

1. We obtained the meeting agenda and minutes and ascertained that the agenda was prepared properly and followed, and that proper minutes were kept.

2. We ascertained that Commissioners not present at a meeting obtained an excused absence by submitting written notification prior to the meeting and, if any unexcused absences were noted, that they were properly handled.

3. In addition, we ascertained that two meetings were held per month during 2023 and 2024, and that the annual meeting was held each year between September 14 and October 16.

No exceptions were noted as a result of applying any of the above three procedures.

Commissioner Budgets and Monthly Expense Reports

We obtained a listing of Commissioners and selected one month from the fiscal year ended September 30, 2023 and one month from the fiscal year ended September 30, 2024 for which to perform testing.

ATTACHMENT A — SUMMARY OF AGREED-UPON PROCEDURES (CONTINUED)

For the Period from January 1, 2023 through December 31, 2024

Commissioner Budgets and Monthly Expense Reports (continued)

For the months selected, we made a selection of four Commissioners to perform the following procedures:

1. We ascertained that the budget memo was submitted and that the budget was approved by the first regular meeting in October.

   The Commission's management was unable to provide copies of the budget memo for any of the eight Commissioners selected.

2. We obtained the budget vs. actual printout to ascertain whether the expenditures were within the budget.

   For one of the Commissioners selected for testing for 2023, the Commission's management did not retain sufficient records to determine whether the Commissioner's expenditures were within the budget.

3. In addition, we ascertained that there were two public hearings held for the annual budget.

   No exceptions were noted as a result of applying this procedure.

Management's Response: Management agrees with the findings. In the future, a copy of the budget memo will be maintained, along with all supporting documentation, for the monthly expenditures of each Commissioner.

OAG Reports

We identified 20 reports issued by the OAG in 2023 and 19 reports issued in 2024. We selected two reports issued during 2023 and two reports issued during 2024 and performed the following procedures:

1. For draft reports, we ascertained that the transmittal letter was signed and that a summary of suggested actions was prepared.

2. For final reports, we ascertained that the transmittal letter was signed, that the report was properly e-mailed, that the processing sheet was signed, and that the DAP number agreed to the report processing sheet and transmittal letter.

No exceptions were noted as a result of applying either of the above two procedures.

ATTACHMENT A — SUMMARY OF AGREED-UPON PROCEDURES (CONTINUED)

For the Period from January 1, 2023 through December 31, 2024

Follow Up on Results from January 1, 2019 through December 31, 2020 Agreed-Upon Procedures Engagement

We noted the following conditions on the January 1, 2019 through December 31, 2020 agreed-upon procedures report:

1. For one of 18 instances in 2019 and one of 20 instances in 2020 selected for payroll certification testing, the payroll certification did not contain the signature of the Commissioner to whom the aide reported. For one instance in 2020 selected for payroll certification testing, the selected employee was not listed on the payroll certification.

   This finding did not reoccur for the period tested.

2. For the four Commissioners selected for budget memo testing from the fiscal year ended September 30, 2019, the budget memo was not retained.

   This matter is ongoing. Please refer to the "Commissioner Budgets and Monthly Expense Reports" section of Attachment A for instances of this condition identified during our testing.

3. For one of the Commissioners selected for budgeted expenditure testing from the fiscal year ended September 30, 2020, the year-to-date expenses exceeded the budgeted amount by $3,369.

   There were no instances observed in which actual expenditures exceeded the budgeted amount. However, as noted in the "Commissioner Budgets and Monthly Expense Reports" section of Attachment A, there was one Commissioner for which the Commission's management did not retain sufficient records to determine whether the Commissioner's expenditures were within the budget.