

Office of Legislative
Auditor General

WILLIE MAYO, CPA, CICA
AUDITOR GENERAL



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January 6, 2009

DAP No. 2008-57-813

Honorable Ilona Varga
Vice Chair Pro-Tempore
Wayne County Commission
600 Randolph, Room 414
Detroit, MI 48226

Subject: Termination of Engagement: Assessment on Wayne County Library System's
Revenue Receipts Based on Proposed House Bill 4715 of 2007

Dear Vice Chair Pro-Tempore Varga:

We have completed our preliminary engagement work related to your request that the Office of Legislative Auditor General (OAG) perform a consulting review of the Wayne County Library System's revenue receipts related to citations/tickets. Our review was focused on determining whether proposed legislation at the state would adversely affect the library system's revenue. That proposed legislation would have reverted traffic citations being written as misdemeanors instead of as civil infractions as they presently are.

The then pending legislation in the State of Michigan's House of Representatives, House Bill No. 4715 of 2007, to amend the 1966 Public Act 293, to change the status of traffic citations, was subsequently not approved by the House. After discussions with you regarding failure of the proposed bill, we mutually agreed not to perform any further work in this area. Accordingly, the OAG further determined that it would be in the best interest of the county to terminate this engagement and redeploy our limited resources to other areas of risk in the county.

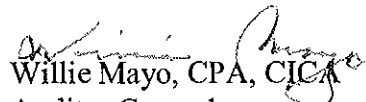
Procedures for consulting reviews are very limited and should not be considered an audit in accordance with Government Auditing Standards issued by the Comptroller General of the United States. Given that procedures employed during our review did not constitute an audit, we will not be issuing an audit report; accordingly, we do not express any conclusions regarding the Library System's revenues.



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We appreciate the courtesy and cooperation extended to us by both the Department of Health & Human Services and the Library System during our preliminary work. If you have any questions, please contact me at (313) 224-7375/ wmayo@co.wayne.mi.us, the Deputy Auditor General, Terrill Binion at (313) 224-7811/ tbinion@co.wayne.mi.us, or Marcie Cora at (313) 224-8354/ mcora@co.wayne.mi.us.

Sincerely,


Willie Mayo, CPA, CICA
Auditor General

PC: Honorable Gary Woronchak, Chair, Audit Committee
Reginald Williams, Director, Wayne County Library
Edith Killins, Director, Department of Health & Human Services