

**WASHTENAW COUNTY COMMISSIONER  
PER DIEM PAYMENTS**

**Ann Arbor, Michigan**

**AGREED-UPON PROCEDURES REPORT**

**For the Period January 1, 2005  
through October 29, 2010**

**January 24, 2011**

**WASHTENAW COUNTY COMMISSIONER PER DIEM PAYMENTS**

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**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

January 24, 2011

Washtenaw County  
Ann Arbor, Michigan

We have performed the procedures enumerated in Attachment A, which were agreed to by Washtenaw County (the "County"), solely to assist the County in verifying the eligibility of per diem payments to County Commissioners for the period of January 1, 2005 through October 29, 2010. The Washtenaw County Clerk's Office was responsible for preparing a detailed listing of per diem payments to County Commissioners and making an initial determination of eligibility, which we then verified. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures referenced above either for the purpose for which this report has been requested or for any other purpose.

Findings and comments resulting from the performance of the above referenced procedures are presented in Attachment B.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the per diem payments made to the Washtenaw County Commissioners. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of Washtenaw County and is not intended to be and should not be used by anyone other than those specified parties.



**Agreed-Upon Procedures**

For the per diem reimbursements made to each county commissioner for each year (January 1, 2005 through October 29, 2010) as listed in the spreadsheet prepared by the County Clerk's office, determine whether the reimbursements met the applicable criteria for reimbursement based upon:

1. The Board of Commissioners' rules and regulations that were approved by the Board each year. That is, for 2005 per diems, review the Board's rules and regulations that were approved by them for 2005, and likewise for each year 2006 through 2010.
2. The appointments of individual commissioners to various boards as approved by the Board of Commissioners normally at the second Board meeting of each year (and in special cases at other Board meetings during the year).

Document agreement or disagreement with the conclusions reached by the County Clerk's office regarding the eligibility of each per diem payment.

**Findings and Comments**

The attached schedule summarizes the eligible and ineligible per diem payments made to Washtenaw County Commissioners during the period January 1, 2005 through October 29, 2010.

Eligibility of per diems was determined based on supporting documentation that met one of the two preceding listed criteria for reimbursement. Some per diems were determined to be ineligible due to a lack of documentation.

**Washtenaw County  
County Commissioner Per Diem Payments  
For the Period January 1, 2005 through October 29, 2010**

	<u>Eligible</u>	<u>Ineligible</u>	<u>Total</u>
Barbara Bergman	\$ 12,499.49	\$ 1,875.33	\$ 14,374.82
Leah Gunn	4,075.00	25.00	4,100.00
Jeff Irwin	7,325.00	100.00	7,425.00
Kristin Judge	1,014.22	25.00	1,039.22
Mark Ouimet	19,892.68	14,385.88	34,278.56
Jessica Ping	5,499.69	5,002.68	10,502.37
Wesley Prater	14,871.60	1,834.91	16,706.51
Ken Schwartz	9,307.75	1,054.60	10,362.35
Rolland Sizemore	9,345.68	65.52	9,411.20
Conan Smith	5,726.05	591.39	6,317.44
	<u>\$ 89,557.16</u>	<u>\$ 24,960.31</u>	<u>\$ 114,517.47</u>