



Michigan Municipal Services Authority

**EXECUTIVE COMMITTEE
RESOLUTION 2019-01**

Auditor Engagement Letter

The Michigan Municipal Services Authority (the "Authority") adopted Resolution 2014-41 on December 11, 2014 to retain Abraham & Gaffney, P.C. ("A&G") to perform the Authority's audit for the fiscal years ending on September 30, in 2014, 2015, 2016 with an option to extend for two (2) additional years of 2017 and 2018.

A&G reorganized effective August 1, 2017 and no longer had personnel with the experience or qualifications to provide government audit services so it released the Authority from its agreement.

Former A&G personnel formed Stevens, Kirinovic, & Tucker P.C. ("SKT") to perform government audits with the same personnel and under the same terms and conditions previously provided by A&G.

The Authority adopted Resolution 2017-10 on August 10, 2017 to retain SKT to perform the Authority's audit for the fiscal years ending September 30, 2017 and 2018.

Effective January 1, 2019, SKT merged with Maner Costerisan PC ("MC") and the professionals of SKT joined MC.

MC now seeks the Authority's approval of a new agreement for MC to perform the Authority's audit for the fiscal year ending September 30, 2018.

Secretary's Certification:

I certify that this resolution was adopted by the executive committee of the Michigan Municipal Services Authority at a properly-noticed open meeting held with a quorum present on February 14, 2019.

By:


James Cambridge
Authority Secretary