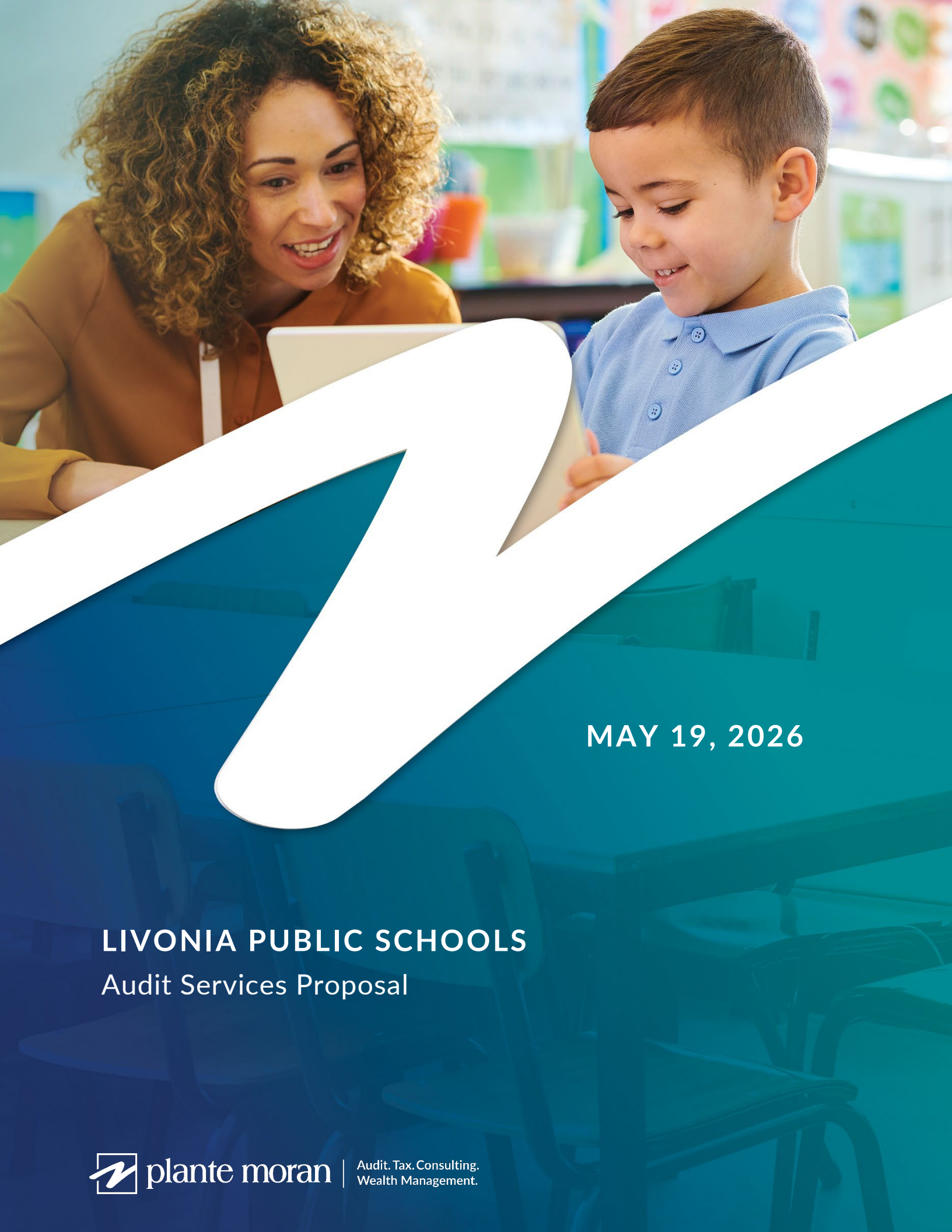




MAY 19, 2026

LIVONIA PUBLIC SCHOOLS
Audit Services Proposal



May 19, 2026

Alison Smith
Chief Financial Officer
Livonia Public Schools
15125 Farmington Rd
Livonia, MI 48154

Dear Alison,

Thank you for the opportunity to submit our proposal for audit services to Livonia Public Schools ("the District"). Our team has enjoyed serving as the auditors for the District these past years, through significant changes that have impacted schools, and we are excited for the opportunity to continue investing and partnering with you.

Plante Moran currently serves more than 1,700 public sector clients, including more than 500 governmental entities. Our K-12 education team includes more than 125 dedicated professionals who serve more than 200 districts and charter schools. **We serve more K-12 audit clients than any other firm in Michigan.**

Our industry experience also goes beyond our client service. We've taken on leadership roles in governmental accounting and finance organizations, including the GASB. We are the second largest OMB Uniform Guidance single audit provider in the nation and have a deep bench of expertise actively deciphering the new federal grant funds flowing to districts in order to help them be prepared for audits. **Additionally, we're a leader and contributor to education associations, like the Michigan School Business Officials (MSBO).** As evidenced by the depth of our K-12 practice and our involvement in K-12 associations and statewide committees, we are deeply entrenched in the industry and feel it is our duty to be a leader in providing expertise and guidance. We have a deep understanding of school finance in Michigan and the fundamental operations of K-12 schools including districts like yours.

How we work to maximize your success

We are aware that the expertise we bring to the table is only one half of the equation: the other half is how we'll work with you throughout the year. That's why we'll deliver continuous communication, meet all deadlines, ensure no surprises, and provide regular updates on changes within the K-12 industry to help you achieve your strategic and financial goals. We will provide guidance on implementing accounting and auditing standards. It is our aim to build a partnership and provide you with value beyond compliance

Our proposal further describes our qualifications, proposed engagement team, and fee summary. We will follow up soon to answer any additional questions you might have. We look forward to it.

Sincerely,

A handwritten signature in black ink that reads "Lisa Vargo".

Lisa Vargo, CPA
Engagement Partner

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Firm Profile



5-minute executive summary

The District needs a partner to perform financial and compliance auditing services. We use the word “partner” rather than “service provider,” because that’s what you deserve from a professional advisor: a true partnership that’s committed not just to the success of this engagement, but also to the District’s long-term success.

Here’s our roadmap to meeting your needs:



The expertise we bring to the table

Unlike other firms, whose professionals often operate as generalists across a variety of industries, our team members specialize in serving K-12 clients. Here’s what our experience looks like:

- **Our K-12 practice serves 200+ clients across the country.**
- **We’re active in K-12 professional associations**, including Michigan School Business Officials (MSBO). We lead trainings and presentations on the most pressing topics facing the K-12 industry today (see page 22 for more information).
- **We share knowledge internally** within our K-12 practice during monthly and quarterly meetings and then report that knowledge to our clients.
- **You’ll receive complimentary articles, CPE-eligible webinars, and news alerts** on the impact of industry, accounting, and regulatory changes delivered straight to your inbox.
- **Our team will serve you from our Southeastern Michigan offices** with services performed in person, supporting strong communication and timely collaboration. The team dedicated to serving you is chosen intentionally from our K-12 education practice.
- **As Michigan’s leading auditor of K-12 schools**, we bring deep, specialized expertise to this sector. See the appendix on page 23.

99%

of clients say we match the **right people and resources** to their specialized needs.

96%

of clients feel we invest time to **build a relationship** with their organization.

97%

of clients believe we are **proactive to their needs**.

What does this mean for you?

One touchpoint

You’ll have access to the right experts at the right time.

Lasting relationships

The better we know you, the better we can serve you.

Innovative solutions

We’ll help you achieve your goals today and beyond.

Firm overview

For more than 100 years, we've provided our clients with advisors, ideas, and breakthrough strategies they can count on.

We are among North America's largest accounting, tax, consulting, and wealth management firms. Our firm specializes in financial, compliance, human capital, operations improvement, strategic planning, technology selection and implementation, and wealth management services.

Fast facts



1924

Year founded



4,500+

Staff



400+

Partners



34

Offices worldwide



50

States with clients



150+

Countries where
we've served clients



45+

Services available



25+

Industries served

A better approach to client service, 100 years in the making.

Plante Moran's founders had a vision:
**"to create a people firm disguised as an
accounting firm."**

Now, over 100 years later, we're fully invested in taking that legacy into the future, moving forward together with our clients.

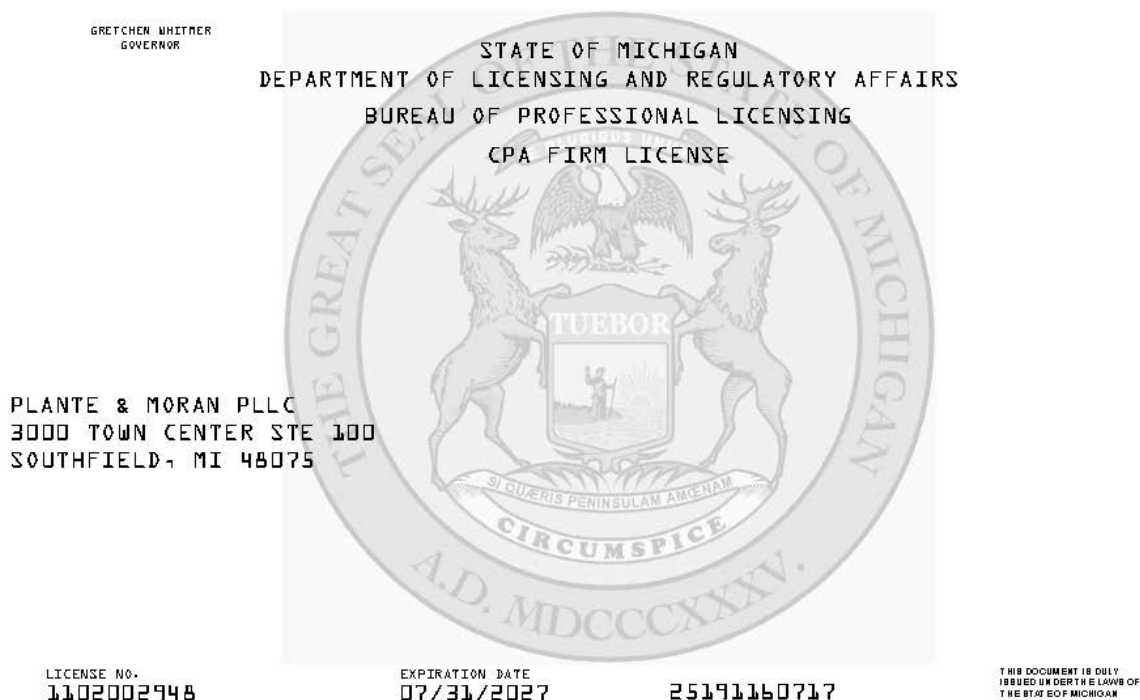
When you work with our team, you can count on us to see the story behind the numbers and deliver relationships beyond results.



Learn more about our story — and
what it means for our clients — at
plantemoran.com/count-on-us.

License to practice in the state of Michigan

We are the largest accounting and business advisory firm in Michigan and have been calling the region home for nearly 100 years. We affirm that Plante Moran and all assigned professional staff are licensed to practice in the state of Michigan.



Insurance coverage

We carry levels of commercial liability, automobile liability, excess umbrella liability, workers' compensation, employer's liability, professional liability (errors and omissions (E&O)), and cyber coverage that are commercially appropriate for a firm of our size. Our professional liability E&O coverage is underwritten by leading insurers, including members of the syndicate of underwriters at Lloyd's of London. To the extent requested, we can provide certificates evidencing coverage in force for selected policies.

Peer review report

The AICPA peer review involves rigorous inspection of engagements not subject to PCAOB inspection. At the conclusion of the peer review, the peer reviewer expresses an opinion on the design of our system of quality control for our accounting and auditing practice and our compliance with that system, and the reviewer provides a peer review rating. Our most recently completed peer review, conducted in 2025, resulted in a “pass” rating, the highest rating possible. Due to this, no letter of comments was issued, nor is there a correlating response. We affirm that the peer reviewers included audits of K-12 entities in their selections for engagement reviews. The peer review report is available at aicpa.org.



Report on the Firm's System of Quality Control

November 3, 2025

To the Partners of Plante & Moran, PLLC
and the National Peer Review Committee

EisnerAmper LLP
8550 United Plaza Blvd.
Suite 1001
Baton Rouge, LA 70809
T 225.922.4600
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www.eisneramper.com

We have reviewed the system of quality control for the accounting and auditing practice of Plante & Moran, PLLC (the firm) applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended May 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and examinations of service organizations (SOC 1 and SOC 2 engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Plante & Moran, PLLC applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended May 31, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Plante & Moran, PLLC has received a peer review rating of *pass*.

A stylized signature of 'EisnerAmper LLP' in a cursive script.

EISNERAMPER LLP
Baton Rouge, Louisiana

"EisnerAmper" is the brand name under which EisnerAmper LLP and Eisner Advisory Group LLC and its subsidiary entities provide professional services. EisnerAmper LLP and Eisner Advisory Group LLC are independently owned firms that practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. EisnerAmper LLP is a licensed CPA firm that provides attest services, and Eisner Advisory Group LLC and its subsidiary entities provide tax and business consulting services. Eisner Advisory Group LLC and its subsidiary entities are not licensed CPA firms.

Our workplan for you



The three hallmarks of a Plante Moran audit



- Tailored to your unique needs
- Addresses your critical areas of risk and vulnerability
- Goes beyond mandatory procedures
- Includes suggestions for improving accounting procedures and internal controls
- Includes advice to improve your financial statements' effectiveness



- Planning meetings
- Regular audit status meetings
- Additional ad hoc meetings
- Proactive email notifications
- Phone calls
- Visits in person



- Seamless addition of other service and consulting experts when needed to accomplish your goals and objectives
- Access to experts in cybersecurity, employee benefit plan design, enterprise resource planning, IT consulting, and enterprise risk services

Audit approach and workplan

Our goal is to provide seamless, efficient audit service from engagement letter through statement delivery and filings and beyond. We co-develop every element of our approach with you, tailoring each phase and process to your specific needs, including deadlines, testing areas, fieldwork, and frequency and forms of communication.

Our experience in higher education tells us there are several areas of significant risk in any institutional audit. This includes revenue sources (exchange and non-exchange), federally funded programs, employee compensation, and investment portfolio testing. Our customized audit plans and programs are designed to address these risks. We don't use generic templates or programs when performing auditing procedures for higher education institutions and related entities, and that's a key difference between us and other firms.

What's unique about our approach

More senior-level involvement and year-round professional standards integration



You'll receive more efficiencies and no surprises at year-end.

Advice on potential operational and internal control improvements throughout the year



We become your trusted advisor, oriented toward your future success.

Frequent status updates through our Client Collaboration Center and tailored client assistance lists



You always know what's going on with your engagement.



As your engagement manager, I'll lead our specially designed, integrated audit workplan.

When it comes to the planning phase, I focus on learning as much as possible about your needs and expectations. Here's how we hit the ground running."

— Stephanie Atkinson, Audit Manager

How we'll perform your audit



Phase 1: Planning and risk assessment – June 2026

- Discuss Livonia Public Schools's needs and expectations through meetings with management, interviews, and collection of historical data.
- Identify current and past accounting and business audit risks.
- Discuss staffing plan with management and **set up check-in meetings until the reports are issued to ensure the planning is appropriate**
- Establish engagement expectations and develop the project timeline.
- Establish materiality and design and tailor audit work programs.
- Communicate audit plan to the Board.



Phase 2: Preliminary procedures – July 2026

- Complete review of significant agreements.
- Complete preliminary analytics on the interim financials to identify any unusual fluctuations to address during preliminary procedure phase.
- Test key accounting systems and internal controls.
- Review interim work.
- Complete research on new technical issues.
- Meet with management to discuss results of preliminary procedures, including identification of key audit issues.
- Select the major program for the single audit and begin compliance testing



Phase 3: Year-end procedures – September 2026

- Test financial statement balances and cutoff in accordance with generally accepted auditing standards (GAAS) using a combination of your technology and ours.
- Conduct manager and partner audit workpaper reviews on site.
- Prepare financial statement workpapers.
- Update your team periodically on open items, status of the audit, and potential audit adjustments identified.



Phase 4: Report delivery – October 2026

- Communicate results with management orally and in a draft format.
- Formally communicate our findings to management at an agreed-upon time, but at least two weeks before the agreed-upon issuance date.
- Discuss final draft financial statements prior to finalization.
- Discuss:
 - Draft end of audit communication letter
 - Proposed but immaterial audit adjustments, if any
 - Audit adjustments, if any



Phase 5: Closing conference – October 2026

- Meet with senior management to review draft financial statements and management letter.
- Review the results of the audit and the final financial statements.
- Annually present the results of our audit to the Board after financial statements and required communication letters are finalized.
- Provide industry trend updates.
- Assess client satisfaction and hold post-engagement meeting with you.
- Review future financial reporting developments, such as upcoming pronouncements.

Experience serving K-12 school districts and education

To best serve Livonia Public Schools, we'll do more than provide deep industry knowledge and audit compliance. As Livonia Public School's partner, we'll translate our expertise into solutions, helping you streamline operations, contain costs, and stay ahead of the technology curve. Why? It's simple: Investing in our clients means investing in the future of our communities.

Our curriculum vitae, by the numbers

60+ years serving schools

150+ professionals who specialize in the education industry

200+ K-12 education clients served, including local school districts, intermediate school districts, charter school academies



We serve more K-12 audit clients than any other firm in Michigan.

600+ single audits annually performed firmwide

750+ Annual Comprehensive Financial Report (ACFR) audits conducted in the past 25 years whereby the ACFRs have received the GFOA's Certificate of Achievement for Excellence in Financial Reporting

1,700+ public sector clients

\$1M-\$1B range of budgets for school clients we serve

\$12B federal expenditures audited per year

\$6B active construction program oversight (through Plante Moran Realpoint, an affiliate of Plante Moran)



Our team of specialists includes CPAs, technology professionals, management consultants, forensic accountants, and facility/construction advisors.

What sets our team apart?



The ability to serve you holistically

We are different from other firms in that our consultants are experts in K-12 schools, just as our auditors are. They can help with IT consulting, technology design, cybersecurity, enterprise risk services, operational improvements, bond planning, and much more.



Industry leadership at the national and state levels

Our active involvement in professional associations — along with our firsthand experience serving a large, diverse client base — means we can deliver more value than other audit and tax firms. We'll help Livonia Public Schools adapt to industry and regulatory changes through our toolkits and trainings.

Single audit experience

Our team members are undisputed experts in the single audit sector. The Livonia Public School's engagement will feature trained professional staff with significant single audit experience, as well as our proprietary single audit programs, questionnaires, and tools, which are customized to specific grants. Our audit reports and workpapers are regularly reviewed by federal oversight agencies and are considered best-in-class. Our approach will increase efficiency and minimize the use of your staff's time and resources.

Qualifications that lead to quality single audits

An analysis of single audit engagements performed by the AICPA's Peer Review Program determined that the following factors have a strong correlation to quality performance. Plante Moran excels in all three.



1. **Size of the firm's single audit practice**



2nd largest single audit provider in the nation

575+ single audits completed annually

\$9B in federal expenditures audited per year



2. **Qualifications of the engagement partner**



The engagement partner and team of professionals you'll work with are single audit specialists who are deeply engrained in federal compliance issues.



Our professionals not only take single audit CPE courses annually, but also teach many of those courses attended by other CPA firms. Our training materials are used nationally.



3. **AICPA Governmental Audit Quality Center (GAQC) Membership**



We're a charter member of the GAQC and will share advance notice of issues that impact the single audit. According to the above-mentioned AICPA study, GAQC members had **two times greater conformity** to professional standards than nonmembers.

The study also found that GAQC members who performed 11 or more single audits annually — **like Plante Moran** — had 100% conformity to professional standards.

We're proactive when it comes to the Compliance Supplement

Our involvement: Partner Amanda Ward (our firm's single audit industry technical leader) is a member of the GAQC executive committee.

How you benefit: Advance notice of upcoming changes and guidance, quick answers to difficult questions, and help resolving federal compliance issues.

Our involvement: We maintain direct contact with the AICPA and federal agencies, including the OMB, HHS, HUD, U.S. Department of Education, and EPA, and frequently conduct training sessions at conferences sponsored by these agencies.

How you benefit: Efficiency and ready access to knowledgeable staff.

Our involvement: We annually review and comment on changes being made to the Single Audit Compliance Supplement.

How you benefit: Faster response time to Uniform Guidance updates and help identifying changes to procedures and documentation, before the audit starts.

We don't just participate – we lead

We take our commitment to the K-12 community very seriously. We view it as our duty to act as **an advocate for our clients**, to **gain information** for our clients, and to help **shape the practical application of various rules and regulations**. To that end, we are heavily involved in the following professional organizations. We pass on what we learn from this involvement to our staff in the form of internal training seminars and to our clients through our webinars, whitepapers, and toolkits.



- Founding member of the Governmental Audit Quality Center (GAQC)
- Participate in federal single audit roundtable with invited members from GAO, OMB and various federal agencies
- Past Chair of the American Institute of CPAs (AICPA) in 2008, and a partner has served on the Council
- Plante Moran Principal Sadie Mayle currently serves on the GAQC Executive Committee
- Plante Moran Principal Marie Stiegel is a member of the AICPA State and Local Governments Expert Panel



- Propose changes to Governmental Accounting Standards Board (GASB) Implementation Guides
- Serve on the Governmental Accounting Standards Advisory Council (GASAC)
- Actively respond to significant proposals for new governmental accounting rules



- Involved in national and state-level associations including Colorado (CGFOA), Florida (FGFOA), Georgia (GGFOA), Illinois (IGFOA), Michigan (MGFOA), North Carolina (NCGFOA), and Ohio (OHGFOA)
- Facilitate training sessions at the annual conference



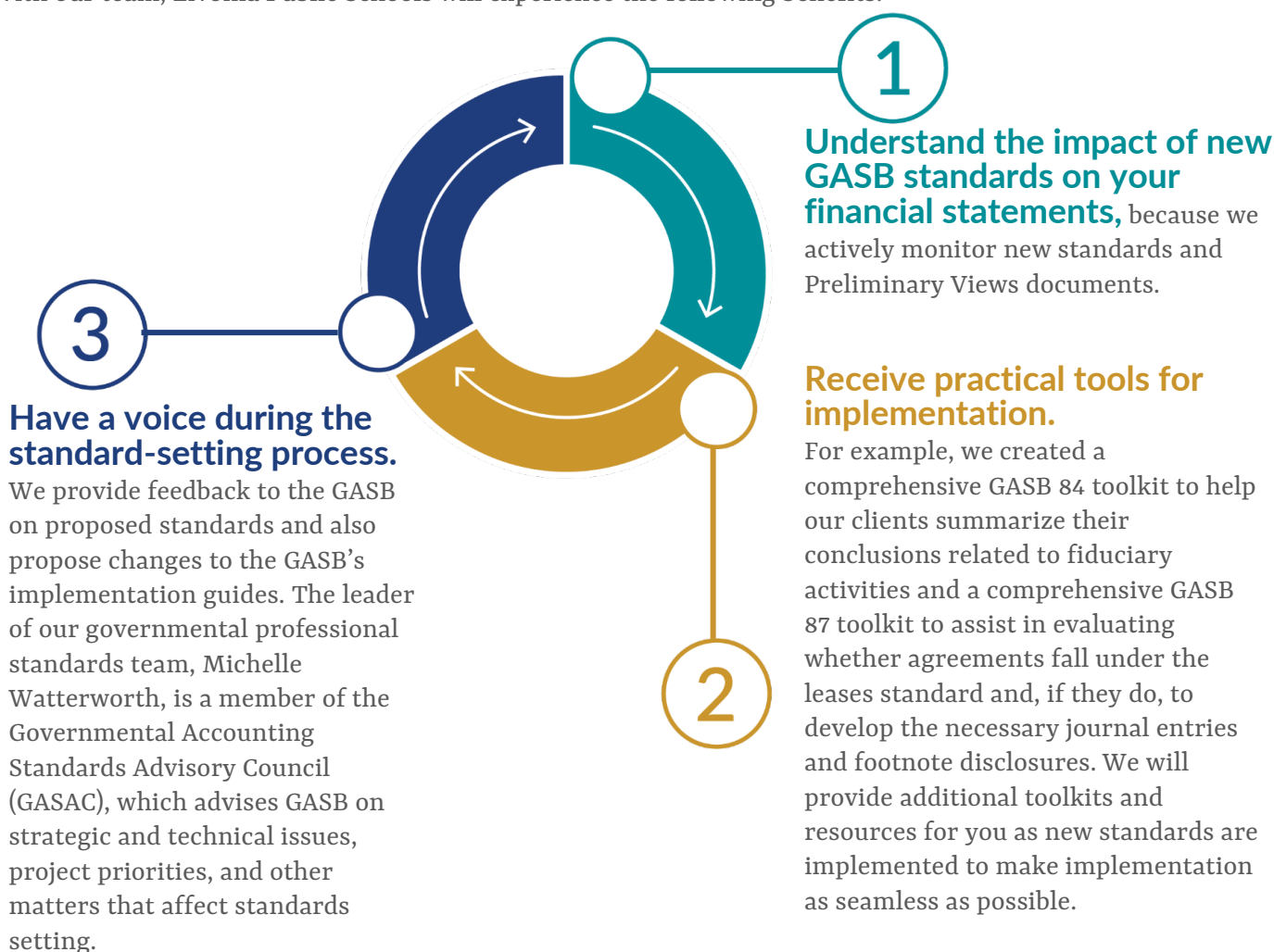
- Involved in national and state-level associations including Colorado (CASBO), Illinois (IASBO), Michigan (MSBO and SWMSBO), Texas (TASBO)
- Member and national conference participant
- Participated in the previous ASBO Certificate of Excellence panel of review

Additional industry involvement:

- National Alliance of Black School Educators (NABSE)
- Michigan School Business Officials (MSBO): Local and county-level chapter involvement
- Michigan Association for Educational Data Systems (MAEDS)
- Michigan Association of School Administrators (MASA)
- Michigan Association of School Boards (MASB)
- State of Michigan Department of Education: Member of the 1022 Committee
- Florida School Finance Officers Association (FSFOA)
- Ohio Alliance of Black School Educators (OABSE)
- Council of the Great City Schools (CGCS)
- Colorado Association of School Executives (CASE)
- Colorado League of Charter Schools (CLCS)

Added benefits from our GASB involvement

We envision our GASB involvement as a cycle that yields ongoing benefits for our staff and our clients. With our team, Livonia Public Schools will experience the following benefits:



Our team in action

We heard you and we have listened. All audit work and supervision will be done on-site and not remote. We will ensure the supervisors have specific K12 experience.

Our greatest asset is our people — not just their knowledge, but also their integrity and commitment to our clients, staff, and communities. Our philosophy for staffing your engagement is simple: find the best people with the most relevant experience and balance the team with varied ways of thinking that complement one another. Each person serves a necessary role on the engagement, as described below.



Lisa Vargo, CPA

Engagement Partner

248-375-7462 | lisa.vargo@plantemoran.com

Role: When the District needs an answer, I am your first call. My primary goal is to make sure we look out for your interests proactively, respond to your questions promptly, meet all deadlines, ensure no surprises, and value your time.

Experience: I have over 20 years of experience providing public accounting services. I specialize in all areas of school district accounting, auditing, and management consulting.

I'm also a member of Plante Moran's professional standards team, performing pre-issuance quality control reviews and consulting with engagement teams regarding accounting and financial statement disclosure matters to ensure that professional practice standards are maintained.

I have a bachelor's degree in business administration with a major in accounting from Wayne State University. I belong to the AICPA and the MICPA.

I conduct internal staff training related to the school district industry, as well as external trainings for school district business officials.



Stephanie Atkinson, CPA

Audit Manager

248-223-3749 | Stephanie.Atkinson@plantemoran.com

Role: I'll manage the overall audit engagement, working closely with the audit team. In this role, you will see me regularly in the field. I am a technical resource for both the audit team and for you; I want to hear about challenges you're facing, whether audit related or not, and leverage my own experience as well as the vast network at Plante Moran to bring solutions.

Experience: For the past thirteen years, I have served as an auditor within our public sector practice. My work includes performing financial and compliance

audits, assisting clients with unique accounting issues, and supporting districts and governments as they navigate evolving GASB reporting requirements.

I am a technical leader and have given numerous audit and accounting presentations, including internal and client trainings, as well as speaking at various conferences.

I am known for my thorough approach, strong client service, and ability to work collaboratively with district personnel to help them meet their financial and operational goals effectively.

I earned my Bachelor of Business Administration in Accounting from the University of Michigan–Dearborn and my Master of Business Administration from Davenport University. I maintain an active CPA license and continuously develop my expertise in the public sector and K–12 education environment. Additionally, I am a member of both the AICPA and MICPA.



Shane Carney, CPA

Audit Senior

248-375-7136 | Shane.Carney@plantemoran.com

Role: Working with Stephanie, I'll keep field staff on task and efficient. I'll make sure the execution of the audit plan meets our agreed-upon timeline and manage the deliverables. I will be the first line of communication when issues arise during the audit and will work directly with the audit team and client's team to proactively handle resolution.

Experience: I am an audit senior with four years of experience providing assurance services to K-12 school districts in Michigan. This experience includes financial statements and audits of federal programs. Our firm provides seniors with annual updates and trainings to ensure we are equipped with the necessary technical tools to perform optimally on our engagements. I earned both my Bachelor of Science in Accounting and Master of Accounting degrees from Oakland University. I am also a licensed CPA and prioritize continuous learning through ongoing professional education.



Quinton Trudell, CPA

Technical Resource Manager

734-302-6443 | Quinton.Trudell@plantemoran.com

Role: I will serve as a technical advisor on this engagement and as part of that, I'll be involved throughout the entire process — from consultation during planning to fieldwork testing to final sign-off. I'll help ensure there are no surprises at year end.

Experience: I have over 9 years of experience as an auditor within the K-12 industry. As one of the technical leaders of the firm's K-12 education practice,

I help oversee all technical aspects of the practice, including quality control and emerging accounting and auditing issues. In this role, I provide technical assistance to both the firm's staff and clients.

As a technical leader, I regularly deliver audit and accounting presentations, including internal training sessions and formal presentations at professional conferences, including MSBO.

I earned both my Bachelor of Business Administration and Master of Accounting from the University of Michigan. As a licensed CPA, I remain actively engaged in continuing professional education to ensure I stay current with emerging accounting standards, regulatory updates, and best practices within the profession.

How our people make your life easier



Here's how we'll work alongside you and earn our role as a trusted advisor to Livonia Public Schools:

We ensure you work with highly involved senior-level partners and managers.



You won't experience last-minute unwanted surprises.

We assign staff who are dedicated to serving clients in your industry.



You'll never have to train our staff about your industry.

We retain skilled staff who build long-lasting relationships with our clients.



You'll see the same team members return to your engagement year after year.

We live by our Golden Rule philosophy.



We treat you and one another with respect and kindness.

We will set up regular check-in meetings between Lisa Vargo, Stephanie Atkinson and Alison Smith to ensure a smooth audit, avoiding any obstacles or bumps. These meetings will begin in July and will continue until the audit is dated.

Training resources for our staff

Our training programs emphasize our value-added approach to providing financial statement audit and consulting services.

Our staff undergo extensive training specific to our K-12 school district clients, with a focus on continuous process improvement and total quality management. The topics of these training seminars include financial and accounting updates, audits of federal programs under Uniform Guidance, relevant legislative issues, information system issues, and other operational matters. All of this training is in addition to the accounting and auditing training provided to staff across the firm necessary to continue in the practice of public accounting. **All staff meet the CPE requirements required by *Government Auditing Standards*, the AICPA, and the MICPA.**

The following internally developed K-12 training and development sessions are required curriculum for all K-12 audit staff.

CPE PROGRAM NAME	DESCRIPTION	CPE CREDIT HOURS
Introduction to School Districts	Required for all K-12 audit staff	8
Annual full day of school district update sessions	Offered to all K-12 audit staff to remain abreast of technical issues affecting our school district practice area, as well as legislative and statewide hot topics.	9
Understanding Governmental Financial Statements	Required for all K-12 audit staff. This training goes into detail regarding the requirements surrounding school district and charter school reporting and financial statements.	8
Annual half-day training on specific technical topics	Required for all staff with three or fewer years of experience and offered to all other staff. This session provides an overview on basic school district topics and changes each year.	4
Single Audit Bootcamp	This session provides an overview of how to conduct a single audit from start to finish, which includes major program selection and compliance testing.	8
Annual K-12 quality review focus items	Annual training for the K-12 professional standards quality review team to discuss upcoming issues or changes within the profession to be aware of for the year.	4
Various GASB webinars and trainings throughout the year	Offered to staff and clients. These webinars offer guidance on upcoming accounting and reporting requirements to assist with identifying steps to prepare for implementation of new standards.	Varies

Additional ways we invest in training our staff and clients



While not CPE-eligible due to the format, we hold weekly one-hour calls for the K-12 practice covering accounting, auditing, reporting, and industry updates for the entire team. All members of the practice participate, ensuring everyone is working with up-to-date tools and information impacting the school audit season.



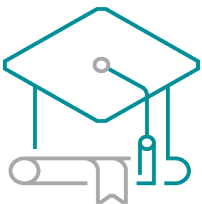
We've taken the lead in Michigan when it comes to educating school district staff across the state. We have been trainers at over 20 annual training sessions for the Michigan Association of School Administrators (MASA), Michigan Association of School Boards (MASB), Michigan School Business Officials (MSBO), Michigan Institute for Educational Management (MIEM), Michigan Department of Education (MDE), and Michigan Association of CPAs (MICPA). Virtually all content of these sessions has been internally developed by Plante Moran and used internally with our K-12 team of over 150 staff to ensure they are equipped to help the districts they serve move forward.



We've created numerous technical work aids for school administration to make the audit process a smooth experience. We also produce webinars and articles for our K-12 clients on a regular basis (you can find all our thought leadership at plantemoran.com). These resources are available to our clients at no cost.

Recognition for training excellence

Our learning and development team has been recognized by The Association for Talent Development (ATD) as a [BEST Award winner](#). The ATD BEST Award showcases organizations that exhibit firmwide success due to exceptional staff talent development. Award winners must have demonstrated that learning has value in the organization's culture, investments are made in talent development, and learning links to individual and organizational performance.

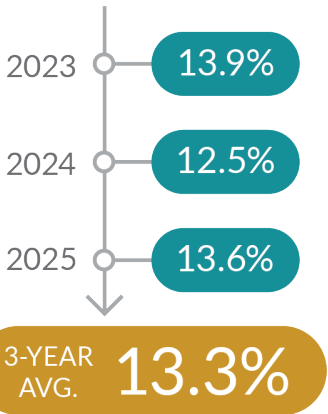


Staff continuity

We know our clients highly value continuity with their team partners and managers, because it translates into increased efficiency and effectiveness, which in turn leads to better business advice. We have heard you and will adjust our staffing to meet your needs. For that reason, our goal is to provide strong continuity within your engagement team year after year.

At an average of 13.3% over the past three fiscal years, our overall staff turnover rate has remained low compared to that of the nation's largest firms. While many large firms have experienced workforce reductions in recent years, Plante Moran continues to prioritize staff retention, stability, and growth. That means when you do see new faces on your engagement team, it is probably due to promotions, not turnover.

We believe our staff choose to stay with Plante Moran because of our established organizational culture that promotes teamwork, career development, and long-term client relationships.



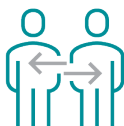
The above turnover rates are for the last three fiscal years ended June 30.

WHY OUR STAFF CHOOSE TO STAY WITH PLANTE MORAN



Team partner system

A team partner takes a high degree of interest in their team members' careers and progression, including evaluating, coaching, and planning.



Focus and choice

After gaining a variety of industry experience during the early stages of their careers, our professionals gradually self-select the industries in which they want to specialize. They become experts in the subjects they're most passionate about, resulting in higher job satisfaction and exceptional client service.



Workplace for Your Day

We empower staff to make the right decisions about how to structure each workday (including the balance between in-person and virtual work), considering client and project needs, staff interaction, and individual work-life balance. However, this is balanced with our client's needs.



Diversity, Equity, and Inclusion (DEI) Council

Our [DEI Council](#), founded in 2003, is focused on recruiting, retaining, developing, and promoting a diversified workforce and creating an equitable workplace environment that welcomes and celebrates differences.



Re-recruiting initiative

By applying the same principles of external recruiting to current employees, we can ensure our staff are happy and engaged with their work by offering new opportunities within different practice areas throughout the firm.



Award-winning culture

Fortune magazine has recognized Plante Moran as one of the "100 Best Companies to Work For" every year since 1999. View a complete listing of our awards [on our website](#).

Fee summary

We understand fair fees are a priority for Livonia Public Schools. As such, our fee summary below represents our best estimate based on our knowledge of your business and discussions with you. We would be happy to discuss our fees with you in more detail.

SCOPE OF SERVICES	ESTIMATED FEES
Audit, including the single audit compliance	\$58,000
District Strategic Planning Session*	Free

* We'd like to offer you a complimentary strategy session to explore high-value planning opportunities impacting Livonia Public Schools. We will schedule with management upon the close of the audit.

Notes:

- **You will not be billed for routine calls or consultation.**
- Includes assistance with GASB 34 and the pension and OPEB adjustments
- Includes preparation of the financial statements, DCF and submission of single audit report and report to the MDE
- Our fees will be invoiced monthly as the work is performed and are payable within 30 days.
- In addition to the fee for the services provided, our statements will include separate charges for expenses, including out-of-pocket expenses reasonably incurred by Plante Moran in the performance of this engagement, and a technology expense charge calculated as 5% of fees to cover expenses incurred by Plante Moran related to software licenses, data storage, cybersecurity, and other technology expenses.

Appendix



How we serve the public sector and K-12

Many consulting firms specialize in one service or industry — when needs arise outside that area, you'll likely have to engage another firm. **Plante Moran offers something different:** access to a wide range of experts and consulting capabilities across both the public sector and related industries. We'll always connect you to the right specialist at the right time, serving you as one unified team.



With consulting capabilities designed for the public sector,
Plante Moran is **one firm** with all bases covered.

SOFTWARE ADVISORY

Needs assessment and options analysis
Independent product/integrator selection assistance
Contract negotiations guidance and statement of work development
Includes ERP, FIN, HCM, EAM, CIS, land management, etc.

DATA GOVERNANCE & ANALYTICS

Analytics advisory services
Data management/data warehouse services
Data governance/data quality/business intelligence
Generative AI workshop and strategy

INTERNAL CONTROLS & RISK ADVISORY

Internal audit program development and execution
Segregation of duties analysis and conflict resolution
Standard operating procedure development

CYBERSECURITY

Outsourced fractional virtual CISO
Cyber compliance and risk assessments
Penetration testing and threat intelligence
IT audits

FORENSIC ACCOUNTING SERVICES

Financial investigations and fraud detection
Fraud risk and awareness training
Contract compliance assessments

SOFTWARE IMPLEMENTATION ASSISTANCE

Project management assistance
Subject matter expertise on best practices
Quality assurance/independent verification and validation (IV&V)

BUSINESS PROCESS IMPROVEMENT

Current- and future-state process mapping
Best-practice recommendations and decision support
Future state visioning

CHART OF ACCOUNTS SUPPORT

Align existing chart of accounts to standardized reporting and business processes
Set the new chart of accounts as the foundation for a new ERP system implementation

ORGANIZATIONAL CHANGE MANAGEMENT

Communication and training support
Change agent network support
Change impact assessments
Project readiness reviews
Post-go-live support planning

TECHNOLOGY STRATEGY & EXECUTION

Organization-wide technology assessments
Technology strategic planning, including transformation with AI and emerging technology
Project management and execution of technical projects

OUTSOURCED ACCOUNTING

Controllershship, including bank reconciliation and month-end close
Budget development
Audit preparation and facilitation
Intacct and Bill.com implementation, training, and support
Financial planning analysis, including utility rate studies
Accountant of record services

List of K-12 School Clients

Public schools

- Ann Arbor Public Schools
- Aurora Public Schools
- Battle Creek Public Schools
- Berrien RESA
- Birmingham Public Schools
- Bloomfield Hills School District
- Brandon School District
- Calhoun ISD
- Center Line Public Schools
- Chippewa Valley Schools
- Clarenceville School District
- Colon Public Schools
- Comstock Public Schools
- Dearborn Public Schools
- Detroit Public Schools
- Detroit Public Schools Community District*
- Dewitt Public Schools
- Estes Park School District
- Farmington Public School District*
- Ferndale Public Schools
- Grand Blanc Community Schools
- Grand Rapids Public Schools
- Grosse Pointe Public Schools
- Gull Lake Community Schools
- Harrison School District 2
- Howell Public Schools
- Kalamazoo RESA
- Lake Orion Community Schools
- Lake Shore Public Schools
- Lakeshore Community Schools
- Lakeview School District
- Lapeer Community Schools
- Littleton Public Schools
- Livonia Public Schools
- Macomb ISD
- Northville Public Schools
- Oakland Schools*
- Plymouth-Canton Community Schools
- Port Huron Area School District*
- River School – Sodus Township #5
- Riverside School – Hagar Township #6
- Roseville Community Schools
- Saline Area Schools
- South Lyon Community Schools*
- Southfield Public School*
- Sturgis Public Schools
- Troy Public Schools*
- Utica Community Schools*
- Vicksburg Community Schools
- Walled Lake Consolidated School District*
- Warren Consolidated Schools
- Warren Woods Public Schools
- Washtenaw ISD
- Waverly Community Schools
- Wayland Union Schools
- Wayne County RESA
- West Bloomfield School District

* ACFR – Annual Comprehensive Financial Report, ASBO Certificate of Excellence Recipient

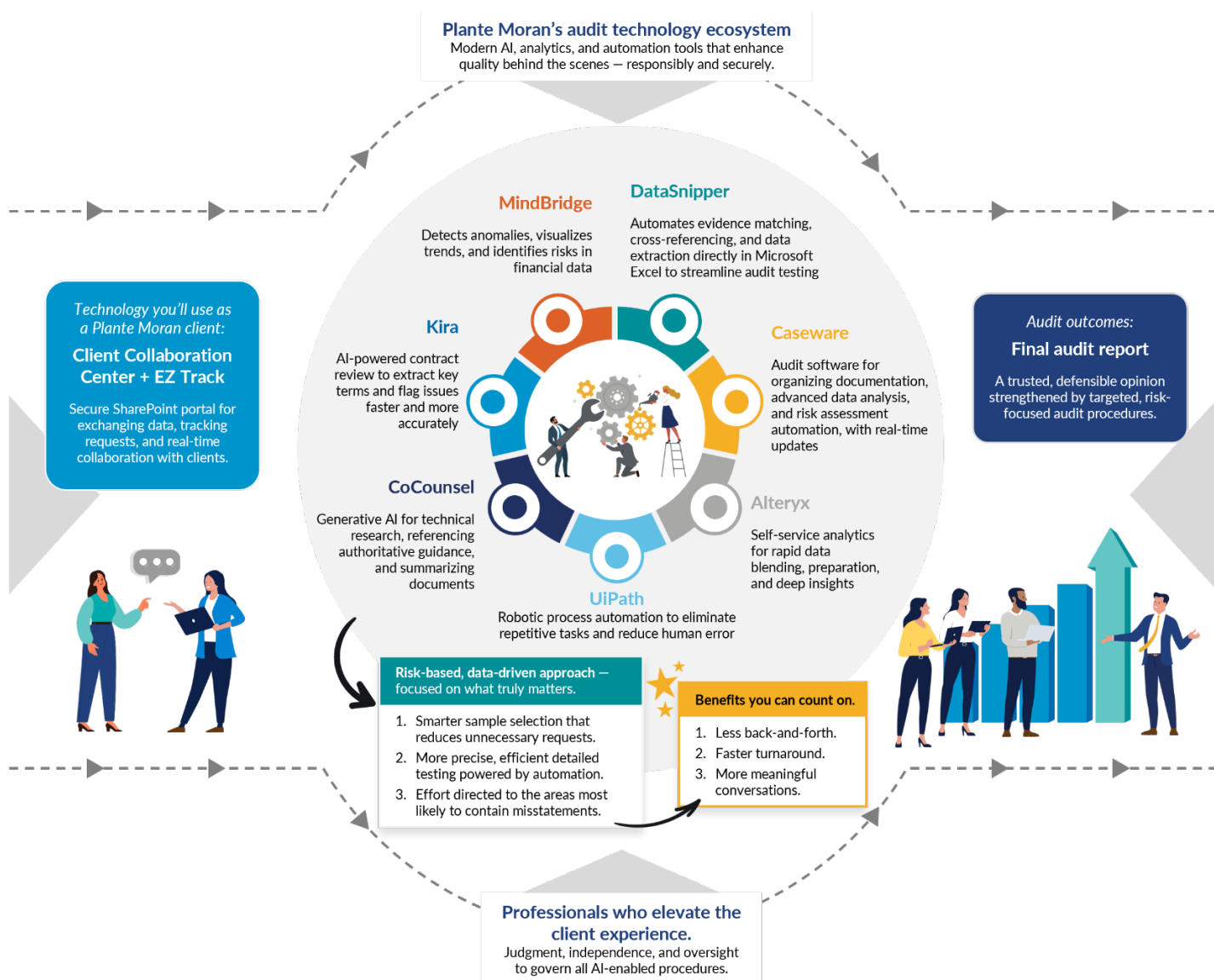
Charter schools

- Academy of Dallas
- Achieve Charter Academy
- Advanced Technology Academy
- Advantage Charter Academy/Willow Charter
- Andrew J. Brown Academy
- Arbor Preparatory Academy
- Arts Academy in the Woods
- Bridge Academy
- Brooklyn Excelsior Charter School
- Brooklyn Scholars Charter School
- Canton Charter Academy
- Canton Preparatory Academy
- Center Line Preparatory Academy
- Central Academy
- Chandler Woods Charter Academy
- Compass Academy
- Cross Creek Charter Academy
- Dearborn Academy
- Detroit Enterprise Academy
- Detroit Merit Charter Academy
- Detroit Premier Academy
- Dr. Joseph F. Pollack Academic Center of Excellence (PACE)
- East Arbor Charter Academy
- Eaton Academy
- Endeavor Charter Academy
- Excel Charter Academy/Grand River Preparatory
- Flagship Charter Academy
- Forsyth Academies
- Fortis Academy
- Foundations Academy
- Frontier Academy
- Gate City Charter Academy
- Global Heights Academy
- Global Tech Academy
- Grand River Academy
- Grand River Preparatory Academy
- Great Oaks Academy
- Greensboro Academy, Inc.
- Guilford Charter Development, Inc. D/B/A Summerfield Charter Academy
- Hamtramck Academy
- Healthy Start Education, Inc D/B/A Research Triangle Charter Academy
- Henry Ford Academy
- Holly Park Charter Academy
- Inspire Charter Academy
- Keystone Academy
- Landmark Academy at Reunion
- Lansing Charter Academy
- Legacy Charter Academy
- Linden Charter Academy
- Littleton Academy
- Littleton Preparatory Charter School
- Macomb Academy
- Metro Charter Academy
- Michigan Preparatory Virtual School
- Mill Creek Academy
- Milwaukee Scholars Charter School
- Mountain View Academy
- National Heritage Academies
- North Saginaw Charter Academy
- Oakside Scholars Charter Academy
- Paragon Charter Academy
- Paramount Charter Academy
- Peak Charter Academy Inc.
- Pittsfield Academy
- Plymouth Scholars Charter Academy
- Preeminence Institute of Learning, Inc. D/B/A PreEminent Charter School
- PrepNet Virtual Charter Academy
- Queens Grant Community School
- Quest Charter Academy
- Reach Charter Academy
- Red Oak Academy
- Research Triangle
- Ridge Park Charter Academy
- River City Scholars Charter Academy
- Riverside Academy
- Riverton Street Charter School
- Rolesville Charter Academy
- Sky Ranch Academy
- South Arbor Charter Academy
- South Canton Scholars Charter Academy
- South Pointe Scholars Charter Academy
- Southside Academy Charter School
- Summerfield Charter Academy
- Summit Creek Charter Academy
- Taylor Exemplar Academy
- Taylor Preparatory Academy
- Timberland Charter Academy
- Triumph Academy
- Vanderbilt Charter Academy
- Vista Meadows Academy
- Walker Charter Academy
- Walton Charter Academy
- Wellspring Academy
- West Village Academy
- Westfield Charter Academy
- Windemere Park Charter Academy
- Winston-Salem Academy, Inc. D/B/A Forsyth Academies

Innovation and involvement to serve you better

A smarter audit — reinvented around you

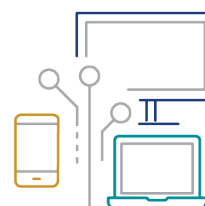
An audit touches every corner of your organization, but it shouldn't slow your team down. It should strengthen decisions — while respecting your time. That's why we built a flexible, proprietary audit platform that uses AI and analytics to elevate the client experience and surface deeper insights, faster. Our technology enhances the audit work of our experienced professionals, who apply skepticism, forward thinking, and sound judgment to every conclusion. **The result: an audit that's smarter, smoother, and distinctly better — with uncompromised focus on you, our client.**



Technology-driven analytics, automation, and security

Technology is a tool. Our people make it your advantage.

As you evaluate potential firms, the technology used by those firms is a factor you should consider. After all, technology-powered insights are essential to helping you understand the past, present, and future of your business. But the best insights aren't uncovered by technology alone. It's the experienced professionals who use it — analysts, data scientists, and audit and tax experts — who can deliver the true advantage.



As our client, Livonia Public Schools will receive both: industry-leading audit and tax technologies, plus the right people to help you understand your business in ways you never could before. We'll make your financial trends more obvious and verify your risk is recognizable and healthy — all in a secure digital environment. Here's how:



Automation

We use advanced audit technologies (incorporating machine learning and intelligent automation) combined with our proprietary audit methodology. Our approach **reduces repetitive processes, identifies anomalies in your data, flags areas for further review, and extracts and validates data at scale — reducing manual review and error risk.** Our tax technologies automate the preparation, review, processing, delivery, and authorization of tax returns.



Collaboration

Our award-winning Client Collaboration Center is a HIPAA-compliant, full-service portal to **communicate and securely exchange data in a centralized location.** As a repository for project information, it allows us to collaborate with you remotely and provide transparency into engagement progress 24/7.



Security

Our cybersecurity policies and controls protect your data both in transit and at rest. At no point is your data ever unencrypted. **The most recent third-party audit of our security controls resulted in an unqualified SOC 2 Type 2 report, meaning we do not have any gaps in our security controls.** We request all our audit and tax software vendors provide a SOC 2 report as well. These efforts are in addition to regular security trainings and phishing tests, and the use of AI to detect malicious or unauthorized activities on our network.

Strategic relationships and resources

Our culture of ongoing innovation drives better results for our clients. That's why we've partnered with these leading technology providers to enhance your experience — and your outcomes:

MindBridge	Kira	Microsoft	Snowflake	HubSync	Datto
SafeSend	Informatica	Caseware	UiPath	K1x	CoCounsel
DataSnipper	Alteryx	Tableau	Qlik	Databricks	Fivetran



**We look forward to working with you.
Please contact us with any questions.**



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