



January 17, 2025

Board of Trustees  
Charter Township of Vienna  
Clio, MI 48420

Dear Members of the Board:

We are in the process of planning for the audit of the financial statements of Charter Township of Vienna ("Township") for the year ended December 31, 2024. An important aspect of planning for the audit is communication with those who have responsibility for overseeing the strategic direction of the Township and obligations related to the accountability of the Township. At the Township, these responsibilities and obligations are held by the Board of Trustees, collectively and individually; therefore, it is important for us to communicate with each of you in your role as a member of the Board of Trustees.

As part of this communication process, we have spoken at length with Joseph Rizk, Township Supervisor regarding our responsibilities under generally accepted auditing standards and the planned scope and timing of our audit. The purpose of this letter is to provide each of you with a summary of those discussions and to provide you with the opportunity to communicate with us on matters that may impact our audit.

### **Our Responsibility Under Generally Accepted Auditing Standards**

As stated in our engagement letter addressed to Joseph Rizk and dated January 17, 2025, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

### **Overview of the Planned Scope and Timing of the Audit**

Jean Young is the engagement partner responsible for supervising our services performed as part of this engagement. Our audit fieldwork will include three phases. The planning and preliminary information-gathering phase will occur during January 2025 and February 2025; the risk assessment phase in March 2025; and the rest of our audit procedures will be performed during April and May 2025.

To plan an effective audit, we must identify significant risks of misstatement in the financial statements, including those related to changes in the financial reporting framework or changes in the entity's environment, financial condition, or activities, and design procedures to address those risks.

Because management is in a unique position to perpetrate fraud due to its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively, generally accepted auditing standards require that we always consider this to be a significant risk. In addition, we identified the following significant risks of misstatement:

- Proper accounting treatment for federal grant funding, including classification between revenue and unearned revenue.

In response to these identified significant risks, we will perform the following:

- Testing of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements.
- Assess whether federal grants were spent in accordance with the grant agreements and that related transactions are recorded correctly in the general ledger.

We will gain an understanding of accounting processes and key internal controls through a review of the accounting procedures questionnaires and control procedures questionnaires prepared by management. We will confirm through observation and inspection procedures that accounting procedures and controls included in the questionnaires have been implemented. We will not express an opinion on the effectiveness of internal control over financial reporting; however, we will communicate to you significant deficiencies and material weaknesses identified in connection with our audit.

The concept of materiality is inherent in our work. We place greater emphasis on those items that have, on a relative basis, more importance to the financial statements and greater possibilities of material error than with those items of lesser importance or those in which the possibility of material error is remote.

### **Information from You Relevant to Our Audit**

An important aspect of this communication process is the opportunity for us to obtain from you information that is relevant to our audit. Your views about any of the following are relevant to our audit:

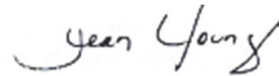
- The Township's objectives and strategies and the related business risks that may result in material misstatements
- Matters that you consider warrant particular attention during the audit and any areas where you want to request additional procedures be undertaken
- Significant communications between the Township and regulators
- Understanding of the Township's relationships and transactions with related parties that are significant to the Township and any concerns regarding those relationships or transactions
- The attitudes, awareness, and actions concerning:
  - The Township's internal control and its importance to the Township, including how the Board of Trustees oversees the effectiveness of internal control and the detection or possibility of fraud
  - The detection or possibility of fraud, including whether Board of Trustees has knowledge of any actual, suspected, or alleged fraud affecting the Township
  - Any significant unusual transactions the Township has entered into
- The actions of the Board of Trustees in response to developments in accounting standards, regulations, laws, previous communications from us, and other related matters and the effect of such developments on, for example, the overall presentation, structure, and content of the financial statements, including the following:
  - The relevance, reliability, comparability, and understandability of the information presented in the financial statements
  - Whether all required information has been included in the financial statements and whether such information has been appropriately classified, aggregated or disaggregated, and presented

If you have any information to communicate to us regarding the above or any other matters you believe are relevant to the audit, or if you would like to discuss the audit in more detail, Jean at 517-336-7458 as soon as possible.

Thank you for your time and consideration in this important aspect of the audit process. You can expect to hear from us again after the completion of our audit when we will report to you the significant findings from the audit.

Very truly yours,

**Plante & Moran, PLLC**

A handwritten signature in cursive script that reads "Jean Young".

Jean Young, CPA  
Partner

A handwritten signature in cursive script that reads "Chris Gilbert".

Chris Gilbert, CPA  
Senior Manager