



Michigan Municipal Services Authority

PO BOX 12012, LANSING MI 48901-2012

PUBLIC NOTICE OF A REGULAR MEETING

The **Authority Board of the Michigan Municipal Services Authority** (Authority) will hold a regular meeting on the following date, at the following time, and at the following location:

<u>Date</u>	<u>Time</u>	<u>Location</u>
Thursday, March 12, 2015	1:30 PM	Capitol View Building 201 Townsend St Suite 900 Lansing, MI 48933

The meeting is open to the public and this notice is provided under the Open Meetings Act, 1976 PA 267, MCL 15.261 to 15.275.

The meeting location is barrier-free and accessible to individuals with special needs. Individuals needing special accommodations or assistance to attend or address the meeting should contact the Authority at (248) 925-9295 prior to the meeting to assure compliance with Subtitle A of Title II of the Americans with Disabilities Act of 1990, Public Law 101-336, and 42 USC 12131 to 12134.

A copy of the proposed meeting minutes will be available for public inspection at the principal office of the Authority within 8 business days. A copy of the approved minutes of the meeting, including any corrections, will be available for public inspection at the principal office of the Authority within 5 business days after approval.



**AUTHORITY BOARD
REGULAR MEETING**

Thursday, March 12, 2015 at 1:30 p.m.

201 Townsend St Suite 900
Lansing, MI 48933

AGENDA

- I. Call to Order**
- II. Roll Call**
- III. Approval of Agenda**
- IV. Approval of Minutes**
 - a. Minutes of December 11, 2014 Authority Board meeting
- V. Administrative Report**
 - a. Financial Report
 - b. FMS Project Update
 - c. VHWM Project Update
- VI. Audits**
 - a. Resolution 2015-C Approval of Audit for Fiscal Year 2013-2014
- VII. New Business**
 - a. Resolution 2015-D Regular Meeting Schedule Amendment
- VIII. Public Comment**
- IX. Other Business**
- X. Adjournment**

A copy of the proposed minutes of the meeting will be available for public inspection at the principal office of the Authority within 8 business days. A copy of the approved minutes of the meeting, including any corrections, will be available for public inspection at the principal office of the Authority within 5 business days after approval.



Michigan Municipal Services Authority
PO BOX 12012, LANSING MI 48901-2012

**AUTHORITY BOARD
REGULAR MEETING**

Thursday, December 11, 2014 at 1:33 p.m.

201 Townsend St Suite 900
Lansing, MI 48933

MINUTES

Proposed Minutes Approved Minutes

MEETING TYPE: Regular Special

I. Call to Order

The meeting was called to order at 1:33 p.m. by the Chairperson.

II. Roll Call

Authority Board Member Attendance:

Stacie Behler, Chairperson	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent
Doug Wiescinski, Vice-Chairperson of Authority Board *	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent
James Cambridge, Secretary	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent
Eric DeLong, Treasurer	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent
Scott Buhrer	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent
Bob Daddow	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent
Peggy Jury	<input type="checkbox"/> Present	<input checked="" type="checkbox"/> Absent
Brian Meakin *	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent
Donald Snider *	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent
Al Vanderburg	<input type="checkbox"/> Present	<input checked="" type="checkbox"/> Absent
Vacant		
Vacant		

*Participated by teleconference

Other attendees: Bob Bruner, Jessica Moy, Sue Ann Lipinski, Stacy Sada.

III. Approval of Agenda

Moved by: Buhrer

Supported by: Meakin

Yes: X No:

IV. Approval of Minutes from September 11, 2014 Regular Meeting of the Authority Board.

Moved by: Meakin

Supported by: Daddow

Yes: X No: ___

V. Administrative Report

a) **Monthly Financial Report**

Bob Bruner presented the MMSA Administrative Report to the Authority Board. The Financial Report included the Summary of Revenue and Expenditures, Bank Reconciliation, Check Register, Bank Statement, and Invoice Status.

b) **Financial Management System (FMS) Project Update**

Bob Bruner provided an update on FMS. The Request for Proposals (RFP) for Project Management Professional Services was provided. The MMSA is seeking qualified project management professionals to assist the Authority and participating units with initiation, planning, implementation, monitoring and controlling, and closing processes of the financial management system (FMS) project. Discussion took place regarding the length of project commitment, implementation and Software as a Service (SaaS) statements of work (SOW), and cost allocation.

CGI site visits took place at Genesee County on November 20th and Kent County on November 21st.

The Leadership Team met on Thursday, November 20, 2014. Mark Warner of Plante Moran is assisting with reference checking questions and planning. CGI will propose a third party solution to meet FMS electronic Point of Sale (EPOS) requirements. The next Leadership Team meeting will be on Friday, December 19, 2014.

c) **Virtual Health and Wellness Marketplace (VHWM) Project Update**

Bob Bruner recently met with Benefit Express Services and discussed expansion of MMSA's services outside of Detroit, in other communities across the state.

VIII. Audit Reports

None.

IX. Committee Reports

None.

X. Old Business

None.

XI. New Business

- a) Resolution 2014 – B Schedule of Regular Meetings for 2015

Moved by: Buhner
Supported by: Daddow
Yes: X No: ___

The Authority Board of the Michigan Municipal Services authority will hold its regular meetings during the calendar year ending December 31, 2015.

XII. Public Comment

None.

XIII. Other Business

None.

XIV. Adjournment

Moved by: Buhner
Supported by: Cambridge
Yes: X No: ___

A copy of the proposed minutes of the meeting will be available for public inspection at the principal office of the Authority within 8 business days. A copy of the approved minutes of the meeting, including any corrections, will be available for public inspection at the principal office of the Authority within 5 business days after approval by the Authority Board.

Certification of Minutes

Proposed minutes respectfully submitted,

Authority Secretary

Date

Approved by the Authority Board on March 12, 2015,

Authority Secretary

Date

MICHIGAN MUNICIPAL SERVICES AUTHORITY

Thursday, March 12, 2015

Authority Board

Administrative Report

Financial Report

MMSA Administrative Report

**Michigan Municipal Services Authority
Balance Sheet
As of February 28, 2015**

ASSETS

CURRENT ASSETS

Cash in Bank \$ 318,609.45

Total Current Assets 318,609.45

PROPERTY AND EQUIPMENT

TOTAL ASSETS \$ 318,609.45

CURRENT LIABILITIES

Accrued State W/H \$ 333.46
 Accrued Federal W/H 1,150.00
 Accrued FICA 1,388.77
 Accrued MESC 369.69
 Accrued FUTA 42.00

Total Current Liabilities 3,283.92

LONG-TERM LIABILITIES

Total Liabilities 3,283.92

FUND BALANCE

Fund Balance Retained 163,692.89
 Current Revenue over Expenses 151,632.64

Total Fund Balance 315,325.53

**TOTAL LIABILITIES AND
FUND BALANCE** \$ 318,609.45

See Accountants' Compilation Report

Michigan Municipal Services Authority
Statement of Income
For the 1 Month and 5 Months Ended February 28, 2015

	<u>1 Month Ended</u> <u>February 28, 2015</u>	<u>5 Months Ended</u> <u>February 28, 2015</u>
Revenues		
Contract Revenue	\$ 200,612.80	\$ 1,103,721.45
Operating Expenses		
Salary & Wages	\$ 9,076.92	\$ 49,923.06
Outside Service Contractors	105,000.00	801,573.67
Payroll Taxes	694.38	3,819.09
MESC Taxes	28.39	680.27
FUTA Taxes	0.00	42.00
Office Expense	59.98	608.23
Legal & Accounting	74,496.39	88,316.39
Insurance - General	0.00	1,716.00
Insurance - Worker's Comp	0.00	648.00
Mileage Reimbursement	0.00	730.04
Travel Expenses	717.00	3,328.71
Bank Service Charges	183.78	703.35
Total Operating Expenses	190,256.84	952,088.81
Revenues over Expenses	<u>\$ 10,355.96</u>	<u>\$ 151,632.64</u>

See Accountants' Compilation Report

MICHIGAN MUNICIPAL SERVICES AUTHORITY

Summary of Revenues and Expenditures

Date	Check Number	Invoice Number	Description	Check Amount	Deposits/ Other Credits	Account Balance
1/31/15			Beginning Balance			\$ 308,225.09
2/2/15	5135		Dykema Gossett	\$ 7,698.89		\$ 300,526.20
2/10/15	5139		Michael A Tawney & Co PC	\$ 537.50		\$ 299,988.70
	5140		Plate Moran	\$ 55,350.00		\$ 244,638.70
	5141		Segal Consulting	\$ 35,000.00		\$ 209,638.70
	5142		Segal Consulting	\$ 35,000.00		\$ 174,638.70
	5143		Segal Consulting	\$ 35,000.00		\$ 139,638.70
2/11/15	s/c		Bank Service Charge	\$ 183.78		\$ 139,454.92
2/12/15	PR Dir Dep		Payroll	\$ 3,449.53		\$ 136,005.39
	eft		Federal/FICA EFTPS	\$ 2,538.76		\$ 133,466.63
	eft		State of Michigan - SUW	\$ 333.46		\$ 133,133.17
2/13/15	Deposit		SOM Main		\$ 20,000.00	\$ 153,133.17
2/17/15	5144		Abraham & Gaffney PC	\$ 8,500.00		\$ 144,633.17
	5145		Robert J Bruner	\$ 59.98		\$ 144,573.19
	5146		Robert J Bruner	\$ 717.00		\$ 143,856.19
2/18/15	Deposit		SOM Main		\$ 36,088.70	\$ 179,944.89
	Deposit		SOM Main		\$ 35,000.00	\$ 214,944.89
2/26/15	PR Dir Dep		Payroll	\$ 3,449.54		\$ 211,495.35
2/27/15	Deposit		Incoming Wire		\$ 109,524.10	\$ 321,019.45
	5148		Dykema Gossett	\$ 2,410.00		\$ 318,609.45
						\$ 318,609.45
TOTAL MI MUN SERV AUTH CASH BALANCE						\$ 318,609.45



FIFTH THIRD BANK

(WESTERN MICHIGAN)
P.O. BOX 630900 CINCINNATI OH 45263-0900



— MICHIGAN MUNICIPAL SERVICES
— AUTHORITY
— 430 W ALLEGAN ST
— LANSING MI 48933-1592

0
6096

Statement Period Date: 2/1/2015 - 2/28/2015
Account Type: Comm'l 53 Analyzed
Account Number: 7166385711

Banking Center: Grand Rapids
Banking Center Phone: 616-653-5440
Commercial Client Services: 866-475-0729

Account Summary - 7166385711

02/01	Beginning Balance	\$448,167.89	Number of Days in Period	28
5	Checks	\$(132,911.67)		
5	Withdrawals / Debits	\$(9,955.07)		
4	Deposits / Credits	\$200,612.80		
02/28	Ending Balance	\$505,913.95		

Checks

5 checks totaling \$132,911.67

* Indicates gap in check sequence i = Electronic Image s = Substitute Check

Number	Date Paid	Amount	Number	Date Paid	Amount	Number	Date Paid	Amount
5132 i	02/02	200.00	5135 i	02/12	7,698.89	5146 i	02/26	717.00
5134*i	02/11	124,235.80	5145*i	02/26	59.98			

Withdrawals / Debits

5 items totaling \$9,955.07

Date	Amount	Description
02/11	3,449.53	MICHIGAN MUNICIP CSI PAYROLL PAYROLL MICHIGAN MUNICIPAL SER 021115
02/11	183.78	SERVICE CHARGE
02/17	2,538.76	IRS USATAXPYMT 270544840395590 MICHIGAN MUNICIPAL SER 021715
02/20	333.46	STATE OF MICH TAX-PAY 461628814 MICHIGAN MUNICIPAL SER TXP*461628814*01100*150101*T*33346\ 022015
02/25	3,449.54	MICHIGAN MUNICIP CSI PAYROLL PAYROLL MICHIGAN MUNICIPAL SER 022515

Deposits / Credits

4 items totaling \$200,612.80

Date	Amount	Description
02/13	20,000.00	SOM MAIN FACS PAYMENTS V03000544152101 MICHIGAN MUNICIPAL SER 021315
02/18	36,088.70	SOM MAIN FACS PAYMENTS V03000544521201 MICHIGAN MUNICIPAL SER 021815
02/20	35,000.00	SOM MAIN FACS PAYMENTS V03000545269101 MICHIGAN MUNICIPAL SER 022015
02/27	109,524.10	INCOMING WIRE TRANS 022715

Daily Balance Summary

Date	Amount	Date	Amount	Date	Amount
02/02	447,967.89	02/17	329,861.13	02/25	397,166.83
02/11	320,098.78	02/18	365,949.83	02/26	396,389.85
02/12	312,399.89	02/20	400,616.37	02/27	505,913.95
02/13	332,399.89				

Michigan Municipal Services Authority
Check Register

<u>Check Number</u>	<u>Check Date</u>	<u>Payee</u>	<u>Amount</u>
Checks			
5135	02/02/15	Dykema Gossett PLLC	7,698.89
5136	02/12/15	EFTPS - FICA	2,538.76
5137	02/12/15	State of Michigan - WH	333.46
5138	02/12/15	Robert J. Bruner Jr.	0.00
5139	02/10/15	Michael A. Tawney & Co PC	537.50
5140	02/10/15	Plante Moran	55,350.00
5141	02/10/15	Segal Consulting	35,000.00
5142	02/10/15	Segal Consulting	35,000.00
5143	02/10/15	Segal Consulting	35,000.00
5144	02/17/15	Abraham & Gaffney, PC	8,500.00
5145	02/17/15	Robert J. Bruner Jr.	59.98
5146	02/17/15	Robert J. Bruner Jr.	717.00
5147	02/26/15	Robert J. Bruner Jr.	0.00
5148	02/27/15	Dykema Gossett PLLC	2,410.00
Total checks	14		<u>183,145.59</u>
		Total	<u>183,145.59</u>

FMS/ES Project Update

MMSA Administrative Report

FMS/ES Project Update



- Project Name: Financial Management System/Enterprise Solutions (FMS/ES) Service
- Participants: Genesee County, City of Grand Rapids, and Kent County
- Schedule
 - Initiation (In progress; To be completed in Q1 2015)
 - Planning (In progress; To be completed in Q1 2015)
 - Implementation (To begin in Q2 2015 and continue for 18-24 months)

FMS/ES Project Update



Recent Activities

- February 9: Authority + CGI Contract Change Request (CCR) Review
- February 10:
 - Kent County Implementation Planning Session #2
 - Organizational Change Management Planning Meeting
- February 11:
 - Genesee County Implementation Planning Session #3
 - Advantage Reporting Session
- February 12:
 - Kent County Implementation Planning Session #3
 - Grand Rapids Interface follow-up meeting
- February 13:
 - FMS Leadership Team meeting
 - Genesee County staff planning meeting

FMS/ES Project Update



Recent Activities

- February 16: Authority + CGI Contract Change Request (CCR) Review
- February 17:
 - Genesee County Board of Commissioners meeting
 - Genesee and Kent County Chart of Accounts meeting
- February 18: Genesee County Implementation SOW Review #1
- February 19:
 - Grand Rapids Implementation SOW Review
 - City of Norfolk CGI Advantage Reference Check Conference Call
 - Authority + CGI MiDEAL Contract Change Request (CCR) Review
- February 20: Implementation Pricing Review

FMS/ES Project Update



Recent Activities

- February 23:
 - CGI + Plante Moran Implementation SOW restructuring meeting
 - Authority + CGI Contract Change Request (CCR) Review
- February 24:
 - Authority + CGI Contract Change Request (CCR) Review
 - Grand Rapids Implementation SOW Review #2
- February 26:
 - MiDEAL Contract Change Request (CCR) Review
 - FMS Leadership Team meeting
 - Kent County Implementation SOW Review #2
- February 27: MiDEAL Contract Change Request (CCR) meeting with Authority, Assistant Attorney General, CGI, and DTMB Procurement

FMS/ES Project Update



Recent Activities

- March 2: Authority + CGI Contract Change Request (CCR) Review
- March 3: Genesee County Update Conference Call
- March 4: Authority + CGI Contract Change Request (CCR) Review
- March 5:
 - Authority + DTMB Technology Partnerships + Treasury MiDEAL Contract Change Request (CCR) conference call
 - FMS Leadership Team meeting
- March 6: Authority + CGI Contract Change Request (CCR) Review

FMS/ES Project Update



Scheduled Activities

- March 11:
 - Kent County Internal SOW review/project planning meeting
 - Kent County Board of Commissioners prep meeting
- March 12: Kent County Board of Commissioners Work Session
- March 13: FMS Leadership Team meeting

FMS/ES Project Update



Scheduled Activities

- TBD: Special Executive Committee meeting
- March 18: Grand Rapids City Commission agenda deadline
- March 19: FMS Leadership Team meeting
- March 24: Grand Rapids City Commission meeting
- March 26: FMS Leadership Team meeting

FMS/ES Project Update



Next Steps

- Contract Change Request (CCR)
 - Between CGI and the State
 - Includes SaaS Services Summary
 - Includes SaaS Subscription Fees
- The Authority, Assistant Attorney General, CGI, and DTMB plan to meet during the week of March 9 to finalize the Contract Change Request (CCR)

FMS/ES Project Update



Next Steps

- Master SaaS Agreement
 - Between the Authority and CGI
 - References Contract Change Request (CCR)
 - Includes detailed SaaS Statement of Work (SOW)
 - Includes SaaS Terms & Conditions
- The Authority and CGI are preparing a draft for distribution to Genesee County, Grand Rapids, and Kent County during the week of March 9

FMS/ES Project Update



Next Steps

- Participation Agreements
 - Between the Authority and the subscriber
 - References the Master SaaS Agreement
 - Will not vary from subscriber to subscriber
- The Authority and CGI are preparing a draft for distribution to Genesee County, Grand Rapids, and Kent County during the week of March 9

FMS/ES Project Update



Next Steps

- Subscription Agreements (Purchase Order)
 - Between CGI and the subscriber
 - References the Master SaaS Agreement
 - Includes any terms and conditions unique to the individual subscriber
- The Authority and CGI are preparing a draft for distribution to Genesee County, Grand Rapids, and Kent County during the week of March 9

FMS/ES Project Update



Next Steps

- CGAP FY 2014 (Round 1)
 - Collaboration incentive proposal (proposal)
 - Executive Committee approval
 - Updated total project budget
 - The Authority is preparing a proposal for the Executive Committee's consideration during a special meeting (date to be determined)
- Final Award - CGAP FY 2014 (Round 1)

FMS/ES Project Update



Deadlines

- Before March 18 Grand Rapids City Commission agenda deadline
 - Contract Change Request (CCR)
 - Master SaaS Agreement
 - Grand Rapids Participation Agreement
 - Grand Rapids Implementation Agreement

FMS/ES Project Update



Deadlines

- Tuesday, March 24 Grand Rapids City Commission meeting
- Friday, March 27
 - Final Award - CGAP FY 2014 (Round 1)
 - Grand Rapids Subscription Agreement or Purchase Order
 - Kent County Participation Agreement
 - Kent County Subscription Agreement or Purchase Order
 - Kent County Implementation Agreement

VHWM Project Update

MMSA Administrative Report



VHWM Project Update

- Project Name: Virtual Health and Wellness Marketplace (VHWM)
- Participants: City of Detroit
- Schedule: Ongoing



VHWM Project Update

Invoices

- January 2015: Detroit paid MMSA on 02/27/15; MMSA payment to Benefit Express is in progress.

Call Center Update

- Call center staffing was reduced to two CSRs beginning February 1, 2015. The call center previously had four CSR's to handle post-open enrollment inquiries.
- Wait times have gone down each week during the month. Average wait times are down to about 8 minutes for live calls and within 30 minutes for call backs.

VHWM Project Update

Post-Open Enrollment

- Audit reports to “clean-up” enrollment data have been completed. One of the audits identified retirees who are enrolled in benefits in 2015 but did not have any prior medical coverage, which violates the eligibility rules outlined in the retiree enrollment booklet. (The retiree must have retired on or before 12/31/2014 and were either enrolled in City retiree benefits on 02/28/14 or transitioned from active City benefits on or after 11/1/2013.) A letter was sent explaining the eligibility rules and the coverage for the affected retirees was terminated. This has generated media attention as several affected retirees went directly to various media outlets (TV and newspaper), but this eligibility rule was confirmed by Elena Kaplan of Jones Day as being part of the final agreement negotiated with the retiree associations.

VHWM Project Update

Scope Changes

- Update the Heritage Vision active rates and contributions – The final rates were not provided to Benefit Express until after open enrollment had begun, so they could not be implemented timely. The approved work order was received from the City on 01/08/15. The updates were completed on 02/05/15.
- Create a drop-down menu to track “special classes” of employees and retirees. The City needs the ability to easily identify and report on groups of people who are subject to benefits arrangements not available to the general employee population. Right now, these classes include surviving spouses/children recently made eligible for active benefits and retirees married to active employees who were removed from the active medical plan.

VHWM Project Update

Scope Changes (continued)

- Create an option for retirees to “waive” medical coverage without electing an HRA. This option was not necessary for last open enrollment and was not initially programmed.

Other Issues

- 1099s for non-Medicare retiree stipends have not yet been distributed. They were due January 31, 2015. The City and its stipend vendor, FlexPlan, are still determining how and when these forms will be sent. BE continues to get calls related to this delay.

VHWM Project Update

Retiree Transition Changes

- Transition of pre-2015 retirees (those who retired before January 1, 2015 and were benefit-eligible) to two stand-alone VEBAs (Police and Fire and General City) has been delayed until April 1, 2015.
- Retiree benefits will begin to be directly funded by the new retiree VEBAs effective April 1, 2015; and therefore, the stipends for non-Medicare retirees will be transitioned to HRAs. A draft letter outlining these changes was provided for input. It is expected to be sent to affected retirees sometime this month. This change may affect non-Medicare retirees who purchased an individual plan on the Marketplace as they could lose their premium subsidy since the HRA is considered “other group coverage”. Retirees will be given the opportunity to opt out of the HRA to preserve their subsidy.



VHWM Project Update

Retiree Transition Changes (continued)

- Benefit Express began receiving data requests directly from the VEBA's in February. The City would like the data requests to be initially filtered through them in order to track and manage the requests most effectively as the City will be providing the funding for many of the requests. The City, the VEBA attorneys, and Benefit Express are working on finalizing this process.



VHWM Project Update

Next Steps

- Finalize remaining post-enrollment activities
- Reimburse retirees who hit the catastrophic cap for prescription drugs as indicated by the retiree settlement agreement
- Continue preparation for 2015 transition of retirees to two VEBA's

Principals

Dale J. Abraham, CPA
Michael T. Gaffney, CPA
Steven R. Kirinovic, CPA
Aaron M. Stevens, CPA
Eric J. Glashouwer, CPA
Alan D. Panter, CPA
William I. Tucker IV, CPA



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Suite 100
East Lansing, MI 48823
(517) 351-6836
FAX: (517) 351-6837

Board of Directors
Michigan Municipal Services Authority
Lansing, Michigan

We have audited the financial statements of the Michigan Municipal Services Authority (the Authority), for the year ended September 30, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 15, 2015. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended September 30, 2014. We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There are no sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 3, 2015.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Authority's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, which is required supplementary information (RSI) that supplements the financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of the Michigan Municipal Services Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

Abraham & Gaffney, P.C.

ABRAHAM & GAFFNEY, P.C.
Certified Public Accountants

March 3, 2015

**Michigan Municipal Services Authority
Lansing, Michigan**

FINANCIAL STATEMENTS

September 30, 2014

Michigan Municipal Services Authority

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Principals

Dale J. Abraham, CPA
Michael T. Gaffney, CPA
Steven R. Kirinovic, CPA
Aaron M. Stevens, CPA
Eric J. Glashouwer, CPA
Alan D. Panter, CPA
William I. Tucker IV, CPA



3511 Coolidge Road
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East Lansing, MI 48823
(517) 351-6836
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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Michigan Municipal Services Authority
Lansing, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the Michigan Municipal Services Authority (the Authority), a component unit of the State of Michigan, as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Michigan Municipal Services Authority, a component unit of the State of Michigan, as of September 30, 2014, and the changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, as identified in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 3, 2015, on our consideration of the Michigan Municipal Services Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Michigan Municipal Services Authority's internal control over financial reporting and compliance.

Abraham & Gaffney, P.C.

ABRAHAM & GAFFNEY, P.C.
Certified Public Accountants

March 3, 2015

Michigan Municipal Services Authority

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2014

The intent of the management's discussion and analysis is to provide highlights of the Authority's financial activities for the fiscal year ended September 30, 2014. Readers are encouraged to read this section in conjunction with the accompanying basic financial statements.

FINANCIAL HIGHLIGHTS

- ❖ Net Position: The assets of the Authority exceeded its liabilities by \$202,442 as of September 30, 2014. This unrestricted net position may be used to meet the Authority's ongoing obligations.
- ❖ The total net position increased by \$193,007 as a result of current year activity.

OVERVIEW OF THE FINANCIAL STATEMENTS

The annual report includes this management's discussion and analysis report, the independent auditor's report and the basic financial statements of the Authority, including notes that explain in more detail some of the information in the financial statements.

REQUIRED FINANCIAL STATEMENTS

The financial statements report information of the Authority using accounting methods similar to those used by private-sector companies. These statements offer short and long-term financial information about its activities.

The Statement of Net Position includes all of the Authority's assets, deferred outflows of resources, liabilities, and deferred inflows of resources and provides information about the nature and amounts of investments in resources (assets) and the obligations to their creditors (liabilities). It also provides the basis for evaluating the capital structure of the Authority and assessing their liquidity and financial flexibility.

All of the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses, and Changes in Net Position. This statement measures the success of the Authority's operations over the past year.

The final required financial statement is the Statement of Cash Flows. This statement reports cash receipts, cash payments and net changes in cash resulting from operations, investing, and financing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in the cash balance during the reporting period.

FINANCIAL ANALYSIS OF THE AUTHORITY

The Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Net Position provide information to determine how the Authority did financially during 2014. The net position, or the difference between assets and liabilities, and the changes in them can indicate whether financial health is improving or deteriorating over time. However, other non-financial factors such as changes in economic conditions, population growth, and new or changed government legislation also need to be considered in determining the Authority's financial health.

Michigan Municipal Services Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2014

NET POSITION

The Authority's Condensed Statement of Net Position and Statement of Revenues, Expenses and Changes in Net Position are presented in the following comparative tables.

TABLE 1
CONDENSED STATEMENT OF NET POSITION

	<u>September 30, 2014</u>	<u>September 30, 2013</u>
Current assets	\$ 600,812	\$ 49,727
Current liabilities	<u>398,370</u>	<u>40,292</u>
Unrestricted net position	<u><u>\$ 202,442</u></u>	<u><u>\$ 9,435</u></u>

TABLE 2
CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	<u>2014</u>	<u>2013</u>
Operating revenues	\$ 2,196,995	\$ 95,193
Operating expenses	<u>2,003,988</u>	<u>85,758</u>
Changes in net position	193,007	9,435
Beginning net position	<u>9,435</u>	<u>-</u>
Ending net position	<u><u>\$ 202,442</u></u>	<u><u>\$ 9,435</u></u>

The Authority's operating revenues increased by \$2,101,802 from the prior year because the Authority began providing health benefits enrollment, administration, and related services to the City of Detroit in October 2013.

The Authority's operating expenses increased by \$1,918,230 from the prior year because the Authority subcontracts service provision to Benefit Express Services, LLC and retains an administrative fee.

BUDGETARY HIGHLIGHTS

The Authority is an enterprise fund and is not required to adopt an annual budget. However, the Authority Board does adopt an annual operating budget. The operating budget includes proposed expenses and the means of financing them. The Authority's operating budget remains in effect but can be revised with the Authority Board approval prior to the September 30 year-end.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Authority's budget for the fiscal year ending September 30, 2015, includes projected increases in revenues from the State of Michigan contracts and from the Authority's Virtual Health and Wellness Marketplace with the City of Detroit.

Michigan Municipal Services Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2014

CONTACT INFORMATION

This financial report is designed to provide a general overview of the Authority's finances and to demonstrate its accountability for the funds it receives. Questions regarding this report or requests for additional information should be addressed to the Michigan Municipal Services Authority, P.O. Box 12012, Lansing, MI 48901-2012.

BASIC FINANCIAL STATEMENTS

Michigan Municipal Services Authority

STATEMENT OF NET POSITION

September 30, 2014

ASSETS

Current assets

Cash

\$ 166,980

Due from other governmental units

433,832

TOTAL ASSETS

600,812

LIABILITIES

Current liabilities

Accounts payable

389,220

Accrued wages

5,446

Other accrued liabilities

3,704

TOTAL LIABILITIES

398,370

NET POSITION

Unrestricted

\$ 202,442

Michigan Municipal Services Authority

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Year Ended September 30, 2014

OPERATING REVENUES	
Intergovernmental	\$ 2,196,995
OPERATING EXPENSES	
Salaries and wages	49,585
Payroll taxes and benefits	4,592
Insurances	507
Professional services	92,016
Service contracts	1,851,961
Travel	2,636
Training	770
Dues and subscriptions	395
Miscellaneous	1,526
	<hr/>
TOTAL OPERATING EXPENSES	2,003,988
	<hr/>
CHANGE IN NET POSITION	193,007
Net position, beginning of year	9,435
	<hr/>
Net position, end of year	\$ 202,442
	<hr/> <hr/>

See accompanying notes to financial statements.

Michigan Municipal Services Authority

STATEMENT OF CASH FLOWS

Year Ended September 30, 2014

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash receipts from customers	\$ 1,803,355
Cash paid to suppliers	(1,600,883)
Cash paid to employees	(44,139)
Cash paid for employee benefits	<u>(888)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	157,445
Cash, beginning of year	<u>9,535</u>
Cash, end of year	<u>\$ 166,980</u>
Reconciliation of operating income to net cash provided by operating activities	
Operating income	\$ 193,007
Adjustment to reconcile operating income to net cash provided by operating activities	
(Increase) in:	
Due from other governmental units	(393,640)
Increase in:	
Accounts payable	348,928
Accrued wages	5,446
Other accrued liabilities	<u>3,704</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 157,445</u>

See accompanying notes to financial statements.

Michigan Municipal Services Authority

NOTES TO FINANCIAL STATEMENTS

September 30, 2014

NOTE A: DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Michigan Municipal Services Authority (the Authority) was established on August 1, 2012 pursuant to the Urban Cooperation Act of 1967, as part of an interlocal agreement between the City of Grand Rapids and the City of Livonia. The purpose of the Authority is to engage in cooperative activities with other public agencies on behalf of the two governmental entities.

The accounting policies of the Authority conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and reporting principles.

The following is a summary of the significant accounting policies:

1. Reporting Entity

The accompanying financial statements are exclusive presentations of the financial condition and results of operations of the Michigan Municipal Services Authority. The Authority is considered a component unit of the State of Michigan.

The Authority is controlled by a twelve member Board. The Authority elects from its members a Chairperson, Vice-Chairperson, Treasurer, and Secretary.

2. Basis of Presentation

The operations of the Authority are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, and expenses. The Authority's resources are allocated to and accounted for in the individual fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The fund in the basic financial statements in this report is described as follows:

PROPRIETARY FUND

Enterprise Fund - This fund is used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

As of September 30, 2013, the Authority was presented as a General Fund in the fund-level financial statements under Governmental Activities at the government-wide level. During the fiscal year 2014 it was determined that the Authority's activities more accurately reflect the purpose of an Enterprise Fund and should be presented as such. As of the fiscal year ended September 30, 2014, the Authority will be presented as an Enterprise Fund. An Enterprise Fund is reported as a business-type activity at the government-wide level and is not required to present a budgetary comparison schedule to supplement the basic financial statements.

3. Measurement Focus

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The proprietary fund is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of this fund are included on the Statement of Net Position. Fund equity (i.e., net position) is segregated into net investment in capital assets, restricted, and unrestricted components. Proprietary fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net position.

Michigan Municipal Services Authority

NOTES TO FINANCIAL STATEMENTS

September 30, 2014

NOTE A: DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
- CONTINUED

4. Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The proprietary fund is accounted for using the accrual basis of accounting. The revenues are recognized when they are earned, and the expenses are recognized when they are incurred, regardless of the timing of related cash flows.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Authority are contract fees to other governmental units for services provided. Operating expenses for the Enterprise Fund include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. If/when both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, then unrestricted resources as they are needed.

5. Cash

Cash consists of a checking account.

6. Due from Other Governmental Units

Due from other governmental units consist of amounts due from the State of Michigan and participating municipalities related to services provided.

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense) until then. The Authority currently does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Authority currently does not have any items that qualify for reporting in this category.

8. Comparative Data

Comparative data for the prior year have not been presented in the basic financial statements since their inclusion would make the statements unduly complex and difficult to read.

Michigan Municipal Services Authority

NOTES TO FINANCIAL STATEMENTS

September 30, 2014

NOTE B: CASH

In accordance with Michigan Compiled Laws, the Authority is authorized to invest in the following investment vehicles:

1. Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
2. Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a State or nationally chartered bank or a State or Federally chartered savings and loan association, savings bank, or credit union whose deposits are insured by an agency of the United States government and which maintains a principal office or branch office located in this State under laws of this State or the United States, but only if the bank, savings and loan association, savings bank or credit union is eligible to be a depository of surplus funds belonging to the State under Section 6 of 1855 PA 105, MCL 21.146.
3. Commercial paper rated at the time of purchase within the three (3) highest classifications established by not less than two (2) standard rating services and which matures more than 270 days after the date of purchase.
4. The United States government or Federal agency obligations repurchase agreements.
5. Bankers acceptances of United States Banks.
6. Mutual funds composed of investment vehicles, which are legal for direct investment by local units of government in Michigan.

Deposits

There is a custodial risk as it relates to deposits. In the case of deposits, this is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. As of September 30, 2014, the carrying amount of the Authority's deposits was \$166,980 and the bank balance was \$184,606, which was fully covered by federal deposit insurance.

Credit Risk

State law limits investments in certain types of investments to a prime or better rating issued by nationally recognized statistical rating organizations (NRSRO's). As of September 30, 2014, the Authority did not have any investments that would be subject to rating by an NRSRO.

Interest Rate Risk

The Authority's investment policy does not address interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates.

Concentration of Credit Risk

The Authority's investment policy does not address concentration of credit risk, which is the risk of loss attributed to the magnitude of the Authority's investment in a single issuer.

Custodial Credit Risk

The Authority's investment policy does not address custodial credit risk, which is the risk that in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments that are in possession of an outside party.

Michigan Municipal Services Authority

NOTES TO FINANCIAL STATEMENTS

September 30, 2014

NOTE C: DUE FROM OTHER GOVERNMENTAL UNITS / CONTRACT REVENUE

The Authority has entered into an agreement with the State of Michigan for specific shared services consolidation consulting and implementation services to provide a Virtual Health and Wellness Marketplace. Under this agreement the State provides funding in the amount of \$1,250,000 for initial startup costs to cover the first two years of operations. The Authority receives monies on a reimbursement basis under this agreement. As of September 30, 2014, the Authority had recognized \$515,767 under this agreement with \$58,020 due from the State of Michigan.

NOTE D: RISK MANAGEMENT

The Authority is exposed to various risks of loss for liability and workers' compensation claims. For workers' compensation claims the Authority carries commercial insurance. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in either of the past two fiscal years.

Principals

Dale J. Abraham, CPA
Michael T. Gaffney, CPA
Steven R. Kirinovic, CPA
Aaron M. Stevens, CPA
Eric J. Glashouwer, CPA
Alan D. Panter, CPA
William I. Tucker IV, CPA



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Michigan Municipal Services Authority
Lansing, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Michigan Municipal Services Authority (the Authority), as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements and have issued our report thereon dated March 3, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Abraham & Gaffney, P.C.

ABRAHAM & GAFFNEY, P.C.
Certified Public Accountants

March 3, 2015



Michigan Municipal Services Authority

PO BOX 12012, LANSING MI 48901-2012

**AUTHORITY BOARD
RESOLUTION 2015-C**

Approval of Audit for Fiscal Year 2013-2014

The Authority Board of the Michigan Municipal Services Authority ("Authority") resolves that the audit of the Authority for the fiscal year ending September 30, 2014 prepared by Abraham & Gaffney, P.C. and presented to the Authority Board at its regular meeting on March 14, 2015, is approved as provided under Section 4.02 of the interlocal agreement that created the Authority.

Secretary's Certification:

I certify that this resolution was adopted by the Authority Board of the Michigan Municipal Services Authority at a properly-noticed open meeting held with a quorum present on March 12, 2015.

By: _____

James Cambridge
Authority Secretary

PROPOSED



Michigan Municipal Services Authority

PO BOX 12012, LANSING MI 48901-2012

**AUTHORITY BOARD
RESOLUTION 2015-D**

Regular Meeting Schedule Amendment

The Authority Board of the Michigan Municipal Services Authority resolves that the following amended regular meeting schedule is adopted and approved for the calendar year ending December 31, 2015:

Date	Time	Location
Thursday, June 11, 2015	1:30 p.m.	Livonia City Hall 33000 Civic Center Drive, 4 th Floor Livonia, MI 48154
Thursday, September 24, 2015	1:30 p.m.	Grand Rapids City Hall 300 Monroe Ave, Room 601 Grand Rapids, MI 49503
Thursday, December 10, 2015	1:30 p.m.	Cadillac Place 3044 W Grand Blvd, Room C-100 Detroit, MI 48202

The meetings will be open to the public and this notice is provided under the Open Meetings Act, 1976 PA 267, MCL 15.261 to 15.275.

Secretary's Certification:

I certify that this resolution was adopted by the Authority Board of the Michigan Municipal Services Authority at a properly-noticed open meeting held with a quorum present on March 12, 2015.

By: _____

James Cambridge
Authority Secretary