

**CITY OF MT. MORRIS  
CITY COUNCIL AGENDA  
11649 N. Saginaw Street  
Mt. Morris, MI 48458  
September 11<sup>th</sup>, 2023  
7:00 P.M.**

**1. MEETING CALLED TO ORDER:** Mayor Sara Dubey

**2. PLEDGE OF ALLEGIANCE**

**3. ROLL CALL**

**4. APPROVAL OF AGENDA**

**5. APPROVAL OF MINUTES**

- a. Approval of regular meeting minutes from August 28<sup>th</sup>, 2023.

**6. COMMUNICATIONS:**

- a. Proclamation of Childhood Cancer Awareness Month

**7. APPROVAL OF WARRANT:** Approval of Warrant #23-21 in the amount of \$135,850.03

**8. PUBLIC COMMENT (Agenda Items Only /Five Minute Time Limit).**

**9. UNFINISHED BUSINESS:**

None.

**10. NEW BUSINESS:**

- a. **RESOLUTION 23-29:** Plante Moran Cybersecurity Assessment
- b. **Set Halloween Trick-or-Treating Hours; Tuesday, October 31<sup>st</sup> 6-8 p.m.**

**11. PUBLIC COMMENT (Five Minute Time Limit).**

**12. COUNCIL MEMBER AND STAFF COMMENTS**

**13. ADJOURNMENT**

**PLEASE SILENCE ALL CELL PHONES AND OTHER ELECTRONIC DEVICES PRIOR TO THE MEETING.**

**CITY OF MT. MORRIS**  
**CITY COUNCIL – REGULAR MEETING**  
**August 28<sup>th</sup>, 2023**

At 7:01 p.m., Mayor Sara Dubey called the Regular Council Meeting to order.

**PRESENT:** Templeton, Smith, Vance, Walter, Sorensen, and Dubey.

**ABSENT:** Black.

**OTHERS:** City Attorney Amanda Doyle, City Manager/Treasurer Vicki Corlew, Police Chief Kevin Mihailoff, DPW Superintendent Paul Zumbach, and City Clerk Spencer Lewis.

## The Pledge of Allegiance.

**ROLL CALL:**

A motion was made by Councilmember Vance and seconded by Councilmember Sorensen to approve absent member listed above.

All ayes.

Motion carried.

**APPROVAL OF AGENDA:**

A motion was made by Councilmember Templeton and seconded by Councilmember Walter to approve the agenda.

All ayes.

Motion carried.

**APPROVAL OF MINUTES:**

A motion was made by Councilmember Smith and seconded by Councilmember Templeton to approve the regular meeting minutes from August 14<sup>th</sup>, 2023.

All ayes.

Motion carried.

**COMMUNICATIONS:**

None.

**APPROVAL OF WARRANT:**

A motion was made by Councilmember Walter and seconded by Councilmember Sorensen to approve **Warrant #23-20 in the amount of \$127,070.96.**

Councilmember Templeton questioned what the payment for Pitney Bowes was for?

City Manager/Treasurer Vicki Corlew stated that it was for the postage machine here at city hall.

Councilmember Smith questioned what is the special assessment tax bond?

City Manager/Treasurer Vicki Corlew stated that when they put in Red Maple, they took out a bond to pay for that, and we are paying it back until next year when it will be paid in full.

[illegible]

Motion Carried.

**PUBLIC COMMENT:**

None.

## UNFINISHED BUSINESS:

None.

## NEW BUSINESS:

**a. RESOLUTION 23-28: DPW Gate Upgrades**

A motion was made by Councilmember Sorensen and seconded by Councilmember Smith to approve resolution 23-28.

Roll call:               6    Ayes                     0    Nays                     1    Absent  
                                (Smith)

Motion Carried.

**PUBLIC COMMENT:**

**Abra Gilbert, 809 E. Mt. Morris St.** – Abra stated she bought her house in 2020, and ever since then, her taxes have increased every year. Her main question was what the taxes were going towards? She doesn't feel the schools, the neighborhood, or even the road quality is increasing, so why are the taxes?

**Cheryl Mathis, 805 E. Mt. Morris St. –** Cheryl questioned if there was a change in the fire department recently? She had heard Beecher was taking care of the fires in this area.

**COUNCIL MEMBER AND STAFF COMMENTS:**

Police Chief Kevin Mihailoff stated that any problems with the schools needs to be taken up with the school board. As far as code enforcement is concerned, it is a process. We had a judgement not too long along over a blighted house, and it took almost a year before the judgement was received. With the fire department, Mt. Morris City FD has basically been absorbed by Genesee Township FD. Our guys are still responding, but now we have more help with a few from Genesee Township responding here as well, so we can send out 6 or 7 guys on a truck versus 2 or 3.

City Manager/Treasurer Vicki Corlew stated that as far as the taxes go, the first year you buy a property the taxes “uncap” and you normally see a jump on taxes depending on how long the previous owners lived there. Your summer tax bills are about 35 mills, and we only receive 19 of those. The rest is divided between all sorts of entities.

Mayor Dubey reminded everyone that the final food truck night will be next week on Thursday, September 7<sup>th</sup>, from 4-8 p.m. with fireworks starting at dark.

**ADJOURNMENT:**

With no further business, the council meeting was adjourned at **7:14 p.m.**

Spencer Lewis, City Clerk

*City of Mt. Morris*  
*Childhood Cancer Awareness Month*  
*September 2023*

*Whereas, childhood cancer is the leading cause of death by disease in children, and;*

*Whereas, 1 in 285 children in the United States will be diagnosed by their 20th birthday, and;*

*Whereas, 46 children per day or 16,790 children per year are diagnosed with cancer in the U.S., and;*

*Whereas, there are approximately 40,000 children on active treatment at any given time, and;*

*Whereas, the average age of diagnosis is 6 years old, compared to 66 years for adults' cancer diagnosis, and;*

*Whereas, 80% of childhood cancer patients are diagnosed late and with metastatic disease, and;*

*Whereas, on average there's been a 0.6 percent increase in incidence per year since the mid 1970's resulting in an overall incidence increase of 24 percent over the last 40 years, and;*

*Whereas, two-thirds of childhood cancer patients will have chronic health conditions as a result of their treatment toxicity, with one quarter being classified as severe to life-threatening, and;*

*Whereas, approximately one half of childhood cancer families rate the associated financial toxicity due to out-of-pocket expenses as considerable to severe, and;*

*Whereas, in the last 20 years only four new drugs have been approved by the FDA to specifically treat childhood cancer, and;*

*Whereas, the National Cancer Institute recognizes the unique research needs of childhood cancer and the associated need for increased funding to carry this out;*

*Whereas, hundreds of non-profit organizations at the local and national level including the American Childhood Cancer Organization are helping children with cancer and their families cope through educational, emotional and financial support, and;*

*Whereas, researchers and healthcare professionals work diligently dedicating their expertise to treat and cure children with cancer, and;*

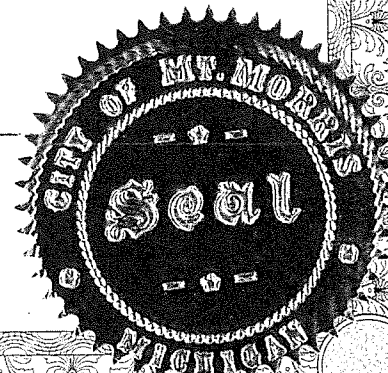
*Whereas, too many children are affected by this deadly disease and more must be done to raise awareness and find a cure.*

*Now therefore, I, Sara Dubey, Mayor of The City of Mt. Morris, do hereby proclaim September 2023 as Childhood Cancer Awareness Month in The City of Mt. Morris, Michigan.*

*I encourage all Americans to observe Childhood Cancer Awareness Month and support this cause that so deeply impacts families in every community across our country.*

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Sara Dubey, Mayor



BOTH OPEN AND PAID  
WARRANT 23-21

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 General					
Dept 215 ADMINISTRATION					
101-215-740.000	OPERATING EXPENSE	CGCG	CGCG FALL MEETING	25.00	
101-215-740.000	OPERATING EXPENSE	HUNTINGTON NATIONAL BANK	CREDIT CARD	19.99	
101-215-850.000	COMMUNICATIONS	COMCAST	INTERNET/FAX	72.32	
101-215-850.000	COMMUNICATIONS	STAR2STAR COMMUNICATIONS	PHONE BILL	150.16	
Total For Dept 215 ADMINISTRATION				267.47	
Dept 265 CITY HALL & GROUNDS					
101-265-920.000	PUBLIC UTILITIES	CITY OF MT. MORRIS	WATER BILLS	36.63	
101-265-935.000	INSURANCE & BOND	MML LIABILITY AND PROPER	POOL PREMIUM - JULY 2023 - JULY 2024	13,489.00	
Total For Dept 265 CITY HALL & GROUNDS				13,525.63	
Dept 266 ATTORNEY					
101-266-801.000	PROFESSIONAL SERVICES	AMANDA DOYLE	AUGUST 2023	3,630.00	
Total For Dept 266 ATTORNEY				3,630.00	
Dept 305 POLICE DEPARTMENT					
101-305-740.000	OPERATING EXPENSE	HUNTINGTON NATIONAL BANK	CREDIT CARD	132.69	
101-305-740.000	OPERATING EXPENSE	PRO COMM INC	RADIO UPDATES	200.00	
101-305-745.000	GAS & FUEL	MICHIGAN PETROLEUM TECH	UNLEADED GAS	469.04	
101-305-850.000	COMMUNICATIONS	COMCAST	INTERNET/FAX	41.33	
101-305-850.000	COMMUNICATIONS	STAR2STAR COMMUNICATIONS	PHONE BILL	85.81	
101-305-850.000	COMMUNICATIONS	VERIZON	PHONE BILL	84.78	
101-305-932.000	REPAIR & MAINTENANCE - VEHICL	LETAVIS ENTERPRISES, INC	CAR WASH	7.00	
101-305-935.000	INSURANCE & BOND	MML LIABILITY AND PROPER	POOL PREMIUM - JULY 2023 - JULY 2024	9,500.00	
101-305-991.000	DEBT SERVICE - PRIN	BALBOA CAPITALCORPORATIO	IN CAR CAMERAS	318.94	
Total For Dept 305 POLICE DEPARTMENT				10,839.59	
Dept 336 FIRE DEPARTMENT					
101-336-745.000	GAS & FUEL	MICHIGAN PETROLEUM TECH	UNLEADED GAS	16.37	
101-336-850.000	COMMUNICATIONS	COMCAST	INTERNET/FAX	20.66	
101-336-850.000	COMMUNICATIONS	STAR2STAR COMMUNICATIONS	PHONE BILL	42.91	
101-336-850.000	COMMUNICATIONS	VERIZON	PHONE BILL	42.39	
101-336-935.000	INSURANCE & BOND	MML LIABILITY AND PROPER	POOL PREMIUM - JULY 2023 - JULY 2024	9,200.00	
Total For Dept 336 FIRE DEPARTMENT				9,322.33	
Dept 371 CODES & ENFORCEMENT					
101-371-801.000	PROFESSIONAL SERVICES	ROB KEHOE	AUGUST BUILDING INSPECTIONS	583.33	
Total For Dept 371 CODES & ENFORCEMENT				583.33	
Dept 441 PUBLIC WORKS					
101-441-740.000	OPERATING EXPENSE	MENARDS - CLIO	SUPPLIES	39.99	
101-441-740.000	OPERATING EXPENSE	ZODIAC ENTERPRISES, LLC	DPW/CODE ENFORCEMENT SHIRT/HAT	52.00	
101-441-850.000		VERIZON	PHONE BILL	37.84	
101-441-920.000	PUBLIC UTILITIES	CITY OF MT. MORRIS	WATER BILLS	41.29	
101-441-922.000	STREET LIGHTING	CONSUMERS ENERGY	STREET LIGHTS JUNE- AUGUST 2023	3,536.46	
101-441-922.000	STREET LIGHTING	CONSUMERS ENERGY	LED LIGHTS - JUNE - AUGUST 2023	6,376.37	
101-441-926.000	DRAINS-AT-LARGE	GENESEE COUNTY DRAIN COM	NPDES 07.01.2023-09.30.2023	1,157.89	
101-441-935.000	INSURANCE & BOND	MML LIABILITY AND PROPER	POOL PREMIUM - JULY 2023 - JULY 2024	10,300.00	
Total For Dept 441 PUBLIC WORKS				21,541.84	
Dept 528 TRASH COLLECTION					
101-528-801.000	PROFESSIONAL SERVICES	WM CORPORATE SERVICES, I	GARBAGE SERVICE - SEPTEMBER 2023	17,461.60	

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 General					
Dept 528 TRASH COLLECTION			Total For Dept 528 TRASH COLLECTION	17,461.60	
Dept 529 WEED & BRUSH CONTROL			TAMMY'S LANDSCAPING PROPERTY MOWINGS	5,600.00	
101-529-801.000	PROFESSIONAL SERVICES		Total For Dept 529 WEED & BRUSH CONTROL	5,600.00	
Dept 567 CEMETERY			TAMMY'S LANDSCAPING CEMETERY MOWING	3,900.00	
101-567-740.000	OPERATING EXPENSE		Total For Dept 567 CEMETERY	3,900.00	
Dept 701 PLANNING COMMISSION			GENESEE COUNTY HERALD PLANNING COMMISSION PUBLIC HEARING	94.80	
101-701-740.000	OPERATING EXPENSE		GENESEE COUNTY HERALD PLANING COMMISSION PUBLIC HEARING	65.20	
101-701-740.000	OPERATING EXPENSE		Total For Dept 701 PLANNING COMMISSION	160.00	
Dept 790 LIBRARY			SHERWOOD PROFESSIONAL CL LIBRARY CLEANING	270.00	
101-790-801.000	PROFESSIONAL SERVICES		CITY OF MT. MORRIS WATER BILLS	43.93	
101-790-920.000	PUBLIC UTILITIES		Total For Dept 790 LIBRARY	313.93	
Fund 202 Major Street			Total For Fund 101 General	87,145.72	
Dept 463 STREET ROUTINE MAINTENANCE			VERIZON PHONE BILL	75.67	
202-463-740.000	OPERATING EXPENSE		Total For Dept 463 STREET ROUTINE MAINTENANCE	75.67	
Dept 474 TRAFFIC SERVICES			CONSUMERS ENERGY TRAFFIC LIGHTS	186.17	
202-474-920.000	PUBLIC UTILITIES		Total For Dept 474 TRAFFIC SERVICES	186.17	
Fund 203 Local Street			Total For Fund 202 Major Street	261.84	
Dept 463 STREET ROUTINE MAINTENANCE			AJAX MATERIALS CORP COY ST ASPHALT	540.75	
203-463-740.000	OPERATING EXPENSE		MICHIGAN PIPE & VALVE-IN MASON MIX MORTAR	32.00	
203-463-740.000	OPERATING EXPENSE		Total For Dept 463 STREET ROUTINE MAINTENANCE	572.75	
Fund 248 DOWNTOWN DEVELOPMENT AUTHORITY			Total For Fund 203 Local Street	572.75	
Dept 103 AUTHORITY BOARD			VIC'S PARTY RENTAL, LLC AUGUST PORT A POTTY	300.00	
248-103-740.000	OPERATING EXPENSE		Total For Dept 103 AUTHORITY BOARD	300.00	
Fund 590 SEWER FUND			Total For Fund 248 DOWNTOWN DEVELOPMENT AUTHORITY	300.00	
Dept 215 ADMINISTRATION			HUNTINGTON NATIONAL BANK CREDIT CARD	51.80	
590-215-740.000	OPERATING EXPENSE		COMCAST INTERNET/FAX	30.99	
590-215-850.000	COMMUNICATIONS		STAR2STAR COMMUNICATIONS PHONE BILL	64.36	
590-215-850.000	COMMUNICATIONS		VERIZON PHONE BILL	37.83	
590-215-850.000	COMMUNICATIONS		MML LIABILITY AND PROPER POOL PREMIUM - JULY 2023 - JULY 2024	12,000.00	
590-215-935.000	INSURANCE & BOND				

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 590 SEWER FUND					
Dept 215 ADMINISTRATION					
Dept 536 SEWER DISTRIBUTION					
590-536-921.000	COST OF SEWER		Total For Dept 215 ADMINISTRATION	12,184.98	
			GENESEE COUNTY DRAIN COM JULY 2023	22,498.24	
			Total For Dept 536 SEWER DISTRIBUTION	22,498.24	
			Total For Fund 590 SEWER FUND	34,683.22	
Fund 591 Water Fund					
Dept 215 ADMINISTRATION					
591-215-740.000	OPERATING EXPENSE		HUNTINGTON NATIONAL BANK CREDIT CARD	51.80	
591-215-850.000	COMMUNICATIONS		COMCAST INTERNET/FAX	41.33	
591-215-850.000	COMMUNICATIONS		STAR2STAR COMMUNICATIONS PHONE BILL	85.81	
591-215-850.000	COMMUNICATIONS		VERIZON PHONE BILL	37.84	
591-215-935.000	INSURANCE & BOND		MML LIABILITY AND PROPER POOL PREMIUM - JULY 2023 - JULY 2024	12,000.00	
			Total For Dept 215 ADMINISTRATION	12,216.78	
Dept 537 WATER DISTRIBUTION					
591-537-725.000	FRINGE BENEFIT-NON PAYROLL		CINTAS CORP UNIFORMS	45.19	
591-537-725.000	FRINGE BENEFIT-NON PAYROLL		CINTAS CORP UNIFORMS	45.19	
591-537-725.000	FRINGE BENEFIT-NON PAYROLL		ZODIAC ENTERPRISES, LLC DPW/CODE ENFORCEMENT SHIRT/HAT	140.00	
591-537-740.000	OPERATING EXPENSE		MICHIGAN PIPE & VALVE-IN SAW BLADE	288.75	
591-537-745.000	GAS & FUEL		MICHIGAN PETROLEUM TECH UNLEADED GAS	120.59	
591-537-932.000	REPAIR & MAINTENANCE - VEHICL		JENKINS' SUNOCO SERVICE TIRE REPAIR TRUCK #47	30.00	
			Total For Dept 537 WATER DISTRIBUTION	669.72	
			Total For Fund 591 Water Fund	12,886.50	

INVOICE GL DISTRIBUTION REPORT FOR CITY OF MT MORRIS  
EXP CHECK RUN DATES 09/12/2023 - 09/12/2023  
BOTH JOURNALIZED AND UNJOURNALIZED  
BOTH OPEN AND PAID  
WARRANT 23-21

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund Totals:					
			Fund 101 General	87,145.72	
			Fund 202 Major Street	261.84	
			Fund 203 Local Street	572.75	
			Fund 248 DOWNTOWN DEVE	300.00	
			Fund 590 SEWER FUND	34,683.22	
			Fund 591 Water Fund	12,886.50	
			Total For All Funds:	135,850.03	



**CITY OF MT. MORRIS  
RESOLUTION 23-29**

**WHEREAS:** The City has received a quote from Plante Moran to perform a Cybersecurity Assessment; and

**WHEREAS:** Plante Moran has stated in recent years audits, that cyberattacks are on the rise across the globe and the cost of these attacks is ever increasing. Because of these attacks, municipalities stand to lose their reputation, the ability to operate efficiently, and proprietary information or assets.; and

**WHEREAS:** The cost of the assessment is \$13,000.00.

**NOW THEREFORE, BE IT RESOLVED:**

That this Council does hereby authorize the quote from Plante Moran to perform a cybersecurity assessment for the City of Mt. Morris.

**BE IT FURTHER RESOLVED:**

That the Manager is hereby authorized to sign any documentation in connection with this assessment.

Moved by Council member \_\_\_\_\_, seconded by Council member \_\_\_\_\_, and thereafter adopted by the City Council of the City of Mt. Morris at a regular meeting held Monday, September 11, 2023 at 7:00 p.m.

\_\_\_\_\_ Yea

\_\_\_\_\_ Nay

\_\_\_\_\_ Absent

\_\_\_\_\_  
Sara Dubey, Mayor

\_\_\_\_\_  
Spencer Lewis, City Clerk

August 17, 2023

Vicki L. Corlew, CPFA, MiCPT  
City Manager/Treasurer  
City of Mt. Morris  
11649 N. Saginaw St.  
Mt. Morris, MI 48458

Dear Ms. Corlew:

Thank you for selecting Plante & Moran, PLLC ("PM") to assist you. We are sending this letter and the accompanying Professional Services Agreement, the terms of which are incorporated into this engagement letter, to confirm the nature, limitations, and terms of the services we will provide to City of Mt. Morris ("Client").

## Scope of Services

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To assist our clients in defining appropriate cybersecurity practices or assessing existing control practices, Plante Moran has developed a range of cybersecurity reviews, including a 7-Point Cybersecurity Assessment to assist our clients' obligations to protect the confidentiality, availability, and integrity of their information and IT assets, as well as compliance with various security and privacy regulations.

Based on discussions with Management, Plante Moran is proposing to perform a Cybersecurity Assessment that focuses on evaluating the client's security risk and threat exposure related to critical IT systems, data, and processes. Our goal is to identify and recommend effective action plans to assist the Client in mitigating cybersecurity risks. Our assessment procedures under this engagement letter will be performed at the City's Mt. Morris, Michigan administrative office location.

## Our Project Work Plan

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To achieve the objectives of this assessment, our assessment will focus on the following seven categories related to cybersecurity:

- **Users** – To perform their day to day functions, users are provided access to your systems and data. These users can present a high risk to your organization, mostly from negligent practices such as weak passwords, indiscriminate downloading of applications, and responding to phishing attacks.

- **Network** – Your network is an interconnected group of systems that can present increasing vulnerabilities if not secured initially and maintained over time.
- **Access** – User permissions are required to complete job duties; however need to be limited across all systems to reduce the risk of an account compromise and inappropriate user access.
- **Vendors** – As third party service providers assist with critical services to support the organization's operations, it is critical to properly vet each relationship to ensure data is secured as the organization's environment extends beyond the footprint of the office.
- **Incident Response** – Recovery planning, training, and testing procedures are critical differentiators in organizations' capabilities to recover operations successfully after an incident.
- **Emerging Technology** – The technology landscape is constantly changing as businesses becomes increasingly more advanced and connected through various devices. New technologies continue to present additional risks, which each organization needs to plan for in advance of implementation efforts.
- **Common Threats** – Cybersecurity incidents are constantly evolving and the impacts are becoming more severe. Common threats include phishing, malware, account hijacking, removable media, denial of service, and Intellectual Property (IP) theft. You should proactively evaluate your organization's safeguards to ensure you have protection from these common threats.

## Project Team Overview

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The Partner responsible for deliverables on this project will be Mr. Mike Lipinski who will provide oversight to all Plante Moran staff involved throughout the project. Mr. Alex Brown will serve as the project manager and perform the in-scope project activities. Our team will be comprised of staff with deep experience in Cybersecurity controls, risk managements frameworks, and IT operations.

The core Plante Moran project team members proposed for this engagement have been selected for their significant experience in performing risk assessment services. Additionally, they have worked together on numerous similar engagements with other similar clients. Plante Moran will supplement the defined project team with other Plante Moran team members as required. As a firm with over 3,300 staff members, we have deep resources to bring to support this project. Our staffing approach is designed to assign personnel to areas of the project where their expertise is needed, bringing in subject matter experts and consultants as needed.



#### **Michael Lipinski | Partner**

Mike is a Partner in the cybersecurity practice at Plante Moran. Mike has spent 34 years in information technology, 20 plus of those focused on information security and risk. Mike has hands on experience building, managing and maturing IT, information security, risk, governance, business continuity, and privacy programs in his roles as CIO, CTO, and CISO. Mike has also worked with numerous clients across industries such as financial services, insurance, healthcare, pharma, automotive, manufacturing, government, aviation, and energy to assess, design, build, run, and develop risk, IT governance, and information security programs. Over the past couple of years Mike has been focused on helping organizations build and mature insider threat programs, next generation security operation centers, cyber risk, and fraud programs. Mike has also worked closely with both the energy sector and government on protecting critical infrastructure. Mike's experience includes design, deployment, management, and audit of IT and information security systems, policy and controls development; security and risk programs, including ISO, NIST, SANS 20, COSO and OCTAVE; and compliance and privacy programs, including GLBA, HIPAA, SOX, and PCI. Mike holds a B.S. in electrical engineering from Lawrence Technological University. Mike also holds a patent for developing a new method for determining risk in information systems. Mike is a frequent speaker at industry conferences and trade events and is published regularly in white papers, blogs, news and magazines.



**F. Alex Brown, CPA, CHP, CISSP | Principal**

Alex has over 25 years of information technology audit, technology regulatory control compliance, and system integration project experience. Alex has extensive experience in the assessment of technology risk and evaluation of IT controls in support of IT security regulatory compliance engagements including HIPAA/HITECH and Sarbanes-Oxley. In addition, Alex has extensive experience in working with various IT security control frameworks (e.g., NIST 800, ISO 27001/27002, COBIT, HIPAA, FERPA). Alex has extensive industry experience including healthcare, government, higher education, and manufacturing. Alex's experience includes planning and performing engagements to evaluate and assess IT risk, evaluate the effectiveness of control measures implemented, identify IT control deficiencies, and develop remediation recommendations. Alex is a Certified HIPAA Security Professional (CHP), Certified Public Accountant, and is a member of the American Institute of Certified Public Accountants (AICPA). Alex holds a B.S. in accounting from North Carolina A&T State University.

## Fees and Payment Terms

Our fee for this engagement, subject to the terms and conditions of the accompanying Professional Services Agreement, will be \$13,000.

As you probably realize, our primary cost is salaries that are paid currently. Accordingly, our invoices will be rendered periodically and are due when received. In the event an invoice is not paid timely, a late charge in the amount of 1.25 percent per month will be added, beginning 30 days after the date of the invoice.

If you are in agreement with our understanding of this engagement as set forth in this engagement letter and the accompanying Professional Services Agreement, please sign a copy of this letter and return it to us with the accompanying Professional Services Agreement.

Thank you for the opportunity to serve you.

Very truly yours,

Plante & Moran, PLLC

A handwritten signature in cursive script that reads "Michael J. Lipinski".

Mike Lipinski, Partner

Ms. Vicki L. Corlew, CPFA, MiCPT  
City of Mt. Morris  
August 17, 2023  
Page 5

**Agreed and Accepted**

**We accept this engagement letter and the accompanying Professional Services Agreement (collectively, "Agreement"), which set forth the entire agreement between City of Mt. Morris and Plante & Moran, PLLC with respect to the services specified in the "Scope of Services" section of this engagement letter. This Agreement may be amended by written agreement between Plante & Moran, PLLC and City of Mt. Morris.**

City of Mt. Morris

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Vicki L. Corlew, CPFA, MiCPT  
City Manager/Treasurer

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Date

## Professional Services Agreement Addendum to Plante & Moran, PLLC Engagement Letter

The terms of this Professional Services Agreement are incorporated into the accompanying engagement letter (collectively, the Professional Services Agreement and the accompanying engagement letter are referred to herein as "Agreement") dated August 17, 2023 between Plante & Moran, PLLC (referred to herein and in such letter as "PM") and City of Mt. Morris (referred to herein as "Client"). Any work performed in connection with the engagement before the date of this letter will also be governed by the terms and conditions of this Agreement.

1. **Management Responsibilities** – The services PM will provide are inherently advisory in nature. PM has no responsibility for any management decisions or management functions in connection with its engagement to provide these services. Further, Client acknowledges that Client is responsible for all such management decisions and management functions; for evaluating the adequacy and results of the services PM will provide and accepting responsibility for the results of those services; and for establishing and maintaining internal controls, including monitoring ongoing activities, in connection with PM's engagement. Client has designated Ms. Vicki L. Corlew, City Manager/Treasurer, to oversee the services PM will provide.

Client represents and warrants that any and all information that it transmits, or otherwise makes available, to Plante Moran will be done so in full compliance with all applicable federal, state, local, and foreign privacy and data protection laws, as well as all other applicable regulations and directives, as may be amended from time to time (collectively, "Data Privacy Laws"). Client shall not disclose personal data of data subjects ("Personal Data") who are entitled to certain rights and protections afforded by Data Privacy Laws to PM without prior notification to PM. Client shall make reasonable efforts to limit the disclosure of Personal Data to PM to the minimum necessary to accomplish the intended purpose of the disclosure to PM.

2. **Nature of Services** – PM's procedures will be based on information and records provided to PM by Client. PM will rely on such underlying information and records and the procedures will not include audit or verification of the information and records provided to PM in connection with the procedures.

The procedures PM will perform will not constitute an examination or audit of any Client financial statements or any other items, including Client's internal controls. Additionally, this engagement will not include preparation or review of any tax returns or consulting regarding tax matters. If Client requires financial statements or other financial information for third-party use, or if Client requires tax preparation or consulting services, a separate engagement letter will be required. Accordingly, Client agrees not to associate or make reference to PM in connection with any financial statements or other financial information of Client. In addition, PM's engagement is not designed and cannot be relied upon to disclose errors, fraud, or illegal acts that may exist. However, PM will inform you of any such matters that come to PM's attention.

PM may have agreed to provide documents in written or electronic form to Client as described in the accompanying engagement letter's Scope of Services (the "Deliverables"). Client agrees that it shall not rely, and will not induce or permit others to rely, upon any draft advice, opinions, information, reports, and other communications other than a final Deliverable. The content of any Deliverable or other advice provided during the provision of the services engaged hereunder is limited to the matters specifically addressed therein, and unless otherwise agreed in the accompanying engagement letter, does not address any other potential tax consequences, including the potential application of tax penalties to any matter. Once provided in final form, PM is not obligated to update any Deliverable to account for new information or changes in law.

3. **Use of Report** – At the conclusion of PM's procedures, PM will provide Client with a written report as described in the accompanying engagement letter. PM's report will be restricted solely to use by management of Client and Client agrees that PM's report will not be distributed to any outside parties for any purpose other than to carry out legal responsibilities of Client. PM will have no responsibility to update PM's report for any events or circumstances that occur or become known subsequent to the date of that report.
4. **Interactive Analyses and Visualizations** – In instances where PM expressly agrees in the accompanying engagement letter to provide interactive analyses or visualization tools (collectively, "Electronic Documents") to Client, such Electronic Documents will be provided in a format determined to be acceptable to both parties. Client acknowledges and agrees that Client's ability to access such Electronic Documents may require software programs that PM does not develop, license, or support, and Client shall be solely responsible for the costs to obtain, use, or support any such required software. PM makes no representation or warranty with respect to such software or the continuing functionality of such software relative to the Electronic Documents and disclaims any and all express or implied warranties if any, associated with such software, its merchantability, and/or its fitness for any particular use by Client.

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If and to the extent provided by PM, Electronic Documents are provided solely for the purpose of supporting the written report and are to be used only as expressly described in and authorized by the written report. PM disclaims any responsibility for any use of the Electronic Documents that is not expressly provided for in and authorized by the written report. Further, Client acknowledges that Client is solely responsible for evaluating the adequacy and accuracy of any results generated through the use of Electronic Documents. PM will have no responsibility to support or update the Electronic Documents for any events or circumstances that occur or become known subsequent to the date of their corresponding written report.

Client acknowledges that PM may utilize proprietary works of authorship that have not been created specifically for Client and were conceived, created, or developed prior to, or independent of, this engagement including, without limitation, computer programs, methodologies, algorithms, models, templates, software configurations, flowcharts, architecture designs, tools, specifications, drawings, sketches, models, samples, records, and documentation (collectively, "PM Intellectual Property"). Client agrees and acknowledges that PM Intellectual Property is and shall remain solely and exclusively the property of PM.

Upon payment for the engaged services, to the extent that PM incorporates PM Intellectual Property into the Electronic Documents (which PM shall do only as expressly provided for in the accompanying engagement letter), PM grants to Client a limited royalty-free, nonexclusive, right and license to use such incorporated PM Intellectual Property for internal purposes only and in the original format. Client agrees not to copy, publish, modify, disclose, distribute, decompile, reverse engineer, or create derivative works based on PM Intellectual Property. Notwithstanding the foregoing, in no event will PM be precluded from developing for itself or for others, works of authorship which are similar to those included in the written report.

If and to the extent PM shares information obtained from third-party data sources with Client, Client agrees not to (i) disclose or redistribute any such third-party data to third parties without the express written consent of PM; or (ii) attempt to extract, manipulate, or copy any embedded or aggregated third-party data from the Electronic Documents for any purpose.

5. **Confidentiality, Ownership, and Retention of Workpapers** – During the course of this engagement, PM and PM staff may have access to proprietary information of Client, including, but not limited to, information regarding general ledger balances, financial transactions, trade secrets, business methods, plans, or projects. PM acknowledges that such information, regardless of its form, is confidential and proprietary to Client. PM will comply with all applicable ethical standards, laws, and regulations as to the retention, protection, use, and distribution of such confidential client information. Except to the extent set forth herein, PM will not disclose such information to any third party without the prior written consent of Client.

In the interest of facilitating PM's services to Client, PM may communicate or exchange data by internet, email, facsimile transmission or other electronic methods. While PM will use its best efforts to keep such communications and transmissions secure in accordance with PM's obligations under applicable laws and professional standards, Client recognizes and accepts that PM has no control over the unauthorized interception of these communications or transmissions once they have been sent, and consents to PM's use of these electronic devices during this engagement.

Professional standards require that PM create and retain certain workpapers for engagements of this nature. All workpapers created in the course of this engagement are and shall remain the property of PM. PM will maintain the confidentiality of all such workpapers as long as they remain in PM's possession.

Both Client and PM acknowledge, however, that PM may be required to make its workpapers available to regulatory authorities or by court order or subpoena in a legal, administrative, arbitration, or similar proceeding in which PM is not a party. Disclosure of confidential information in accordance with requirements of regulatory authorities or pursuant to court order or subpoena shall not constitute a breach of the provisions of this Agreement. In the event that a request for any confidential information or workpapers covered by this Agreement is made by regulatory authorities or pursuant to a court order or subpoena, PM agrees to inform Client in a timely manner of such request and to cooperate with Client should Client attempt, at Client's cost, to limit such access. This provision will survive the termination of this Agreement. PM's efforts in complying with such requests will be deemed billable to Client as a separate engagement. PM shall be entitled to compensation for its time and reasonable reimbursement of its expenses (including legal fees) in complying with the request.

PM reserves the right to destroy, and it is understood that PM will destroy, workpapers created in the course of this engagement in accordance with PM's record retention and destruction policies, which are designed to meet all relevant regulatory requirements for retention of workpapers. PM has no obligation to maintain workpapers other than for its own purposes or to meet those regulatory requirements.



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Upon Client's written request, PM may, at its sole discretion, allow others to view any workpapers remaining in its possession if there is a specific business purpose for such a review. PM will evaluate each written request independently. Client acknowledges and agrees that PM will have no obligation to provide such access or to provide copies of PM's workpapers, without regard to whether access had been granted with respect to any prior requests.

6. **Consent to Disclosures to Service Providers** – In some circumstances, PM may use third-party service providers to assist PM with its services, including affiliates of PM within or outside the United States. In those circumstances, PM will be solely responsible for the provision of any services by any such third-party service providers and for the protection of any information provided to such third-party service providers. PM will require any such third-party service provider to: (i) maintain the confidentiality of any information furnished; and (ii) not use any information for any purpose unrelated to assisting with PM's services for Client. In order to enable these third-party service providers to assist PM in this capacity, Client, by its duly authorized signature on the accompanying engagement letter, consents to PM's disclosure of all or any portion of Client's information, including tax return information, to such third-party service providers, including affiliates of PM outside of the United States, if and to the extent such information is relevant to the services such third-party service providers may provide and agrees that PM's disclosure of such information for such purposes shall not constitute a breach of the provisions of this Agreement. Client's consent shall be continuing until the services provided for this engagement Agreement are completed.
7. **Third-Party Data** – PM may reference third-party data sources in performing the services. Third-party data may include publicly available data, commercially available data licensed to PM, or information obtained from other sources. PM will use its judgment, discretion, best efforts, and good faith in evaluating the use of third-party data sources, but does not warrant or guarantee the accuracy, completeness, or timeliness of any data obtained from third-party data sources and disclaims any liability arising out of or relating to the use of data from third-party data sources. Client acknowledges that any commercially available third-party data sources referenced by PM are licensed to PM and PM's ability to share information obtained from commercially available third-party data sources is often restricted by the terms of use granted to PM by the licensor and, unless expressly set forth, PM makes no representation or warranty that Client will have access to data obtained from third-party data sources. If and to the extent PM shares information obtained from third-party data sources with Client, Client agrees not to disclose or redistribute any such third-party data to third parties without the express written consent of PM. This Agreement does not convey to Client a sublicense to any third-party data source unless expressly agreed to in writing and signed by a duly authorized representative of PM. However, nothing herein shall prevent Client from directly contracting with or obtaining a license from any third-party data source if Client determines, in its sole discretion, that any such direct contract or license to be in its best interest.
8. **Fee Quotes** – In any circumstance where PM has provided estimated fees, fixed fees or not-to-exceed fees ("Fee Quotes"), these Fee Quotes are based on Client personnel providing PM staff the assistance necessary to satisfy Client responsibilities under the scope of services. This assistance includes availability and cooperation of those Client personnel relevant to PM's procedures and providing needed information to PM in a timely and orderly manner. In the event that undisclosed or unforeseeable facts regarding these matters causes the actual work required for this engagement to vary from PM's Fee Quotes, those Fee Quotes will be adjusted for the additional time PM incurs as a result.

In any circumstance where PM's work is rescheduled, PM offers no guarantee, express or implied, that PM will be able to meet any previously established deadline related to the completion of PM's work. Because rescheduling its work imposes additional costs on PM, in any circumstance where PM has provided Fee Quotes, those Fee Quotes may be adjusted for additional time PM incurs as a result of rescheduling its work.

PM will advise Client in the event these circumstances occur; however, it is acknowledged that the exact impact on the Fee Quote may not be determinable until the conclusion of the engagement. Such fee adjustments will be determined in accordance with the Fee Adjustments provision of this Agreement.

9. **Payment Terms** – PM's invoices for professional services are due upon receipt unless otherwise specified in the accompanying engagement letter. In the event any of PM's invoices are not paid in accordance with the terms of this Agreement, PM may elect, at PM's sole discretion, to suspend work until PM receives payment in full for all amounts due or terminate this engagement. In the event that work is suspended, for nonpayment or other reasons, and subsequently resumed, PM offers no guarantee, express or implied, that PM will be able to meet any previously established deadlines related to the completion of PM's consulting work or issuance of PM's consulting report upon resumption of PM's work. Client agrees that in the event that work is suspended, for non-payment or other reasons, PM shall not be liable for any damages that occur as a result of PM ceasing to render services.

## **Professional Services Agreement**

10. **Fee Adjustments** – Any fee adjustments for reasons described in this Agreement will be determined based on the actual time expended by PM staff at PM's current hourly rates, plus all reasonable and necessary travel and related costs PM incurs, and included as an adjustment to PM's invoices related to this engagement. Client acknowledges and agrees that payment for all such fee adjustments will be made in accordance with the payment terms provided in this Agreement.
11. **Force Majeure** – Neither party shall be deemed to be in breach of this Agreement as a result of any delays or non-performance directly or indirectly resulting from circumstances or causes beyond its reasonable control, including, without limitation, fire or other casualty, acts of God, war, other violence, epidemic, pandemic, or other public health emergency or government mandated shut down (each individually a "Force Majeure Event"). A Force Majeure Event shall not excuse any payment obligation relating to fees or costs incurred prior to any such Force Majeure Event.
12. **Exclusion of Certain Damages** – Except to the extent finally determined to have resulted from PM's gross negligence or willful misconduct, the liability of PM and any of PM's officers, directors, partners, members, managers, employees; its affiliated, parent or subsidiary entities; and approved allied third-party service providers (collectively, "PM Persons") for any and all claims, losses, costs, and damages of any nature whatsoever is limited so that the total aggregate liability of the PM and/or the PM Persons with respect to and arising out of the services provided hereunder shall not exceed the total fees paid to PM for the services provided in connection with this Agreement. It is agreed that these limitations on PM's and the PM Persons' maximum liability are reasonable in view of, among other things, the nature, scope, and limitations of the services PM is to provide, and the fees PM is to receive under this engagement. In no event shall the PM or the PM Persons be liable, whether a claim be in tort, contract, or otherwise, for any consequential, indirect, lost profit, punitive, exemplary, or other special damages. The exclusion of certain damages as set forth in this Section apply to any and all liabilities or causes of action against PM and/or the PM Persons, however alleged or arising, unless and to the extent otherwise prohibited by law. This provision shall survive the termination of this engagement.

In the event this Agreement expressly identified multiple phases of services, the total aggregate liability of PM shall be limited to no more than the total amount of fees received by PM for the particular phase of services alleged to have given rise to any such liability.
13. **Defense, Indemnification, and Hold Harmless** – As a condition of PM's willingness to perform the services provided for in the accompanying engagement letter, Client agrees to defend, indemnify, and hold PM and the PM Persons harmless against any claims by third parties for losses, claims, damages, or liabilities, to which PM or the PM Persons may become subject in connection with or related to the services performed in the engagement, unless a court having jurisdiction shall have determined in a final judgment that such loss, claim, damage, or liability resulted primarily from the willful misconduct or gross negligence of PM, or one of the PM Persons. This defense, indemnity, and hold harmless obligation includes the obligation to reimburse PM and/or the PM Persons for any legal or other expenses incurred by PM or the PM Persons, as incurred, in connection with investigating or defending any such losses, claims, damages, or liabilities.
14. **Limitation on Period to File Claims** – Any claim (based in contract, tort, or any other basis) made by either party shall be deemed waived if such claim is not the subject of a lawsuit filed within two years of the conclusion of this Agreement. This provision shall not apply to any indemnification obligation created by this Agreement or applicable law, or to any action to recover fees for services provided under this Agreement.
15. **Legal Advice** – Client acknowledges that some of PM's partners and employees are licensed to practice law, but PM is not registered as a law firm in any jurisdiction. Client shall not rely upon any advice given by PM, any PM partner or employee (collectively, the "PM Persons") as legal advice, nor shall Client rely upon the PM Persons to satisfy, or assist Client in satisfying, any legal obligations. Upon request, PM may assist Client through the recommendation of counsel who may assist Client. Where such assistance is provided, Client agrees to hold PM harmless, and indemnify PM for the claims of third parties, for all damages claimed as a result of PM's recommendations.

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16. **Conditions of PM Visit to Client Facilities** – Client agrees that some or all of PM's services may be provided remotely. In order to facilitate the provision of services remotely, Client agrees to provide documentation and other information reasonably required by PM for PM's performance of the engaged services electronically to the extent possible throughout the course of the engagement. In the event in-person visits to Client's facility are requested by Client or otherwise determined by PM to be necessary for the performance of the engaged services, Client agrees, upon PM's request, to provide Client's policies and procedures that Client has implemented relating to workplace safety and the prevention of the transmission of disease at its facility. In addition, Client affirms that it is in compliance with applicable Centers for Disease Control and Prevention and OSHA guidance pertaining to the prevention of the transmission of disease (collectively, "Applicable Preventative Guidance") and agrees that it shall continue to comply with Applicable Preventative Guidance throughout any in-person visits by PM to Client's facility. Notwithstanding the foregoing, PM reserves the right to suspend or refrain from any in-person visit by PM to Client's facility or impose further conditions on any such in-person visit if and as PM deems necessary. Client agrees and acknowledges that any determination by PM to visit Client's facility is not and shall not be construed to be or relied on by Client as a determination by PM of Client's compliance with Applicable Preventative Guidance.
17. **Receipt of Legal Process** – In the event PM is required to respond to a subpoena, court order, or other legal process (in a matter involving Client but not PM) for the production of documents and/or testimony relative to information PM obtained and/or prepared during the course of this Agreement, Client agrees to compensate PM for the affected PM staff's time at such staff's current hourly rates, and to reimburse PM for all of PM's out-of-pocket costs incurred associated with PM's response unless otherwise reimbursed by a third party.
18. **Termination of Engagement** – This engagement may be terminated by either party upon written notice. Upon notification of termination of this engagement, PM will cease providing services under the engagement. Client shall compensate PM for all time expended and reimburse PM for all out-of-pocket expenditures incurred by PM through the date of termination of this engagement.
19. **Entire Agreement** – This Agreement is contractual in nature and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this Agreement supersede any prior oral or written representations or commitments by or between the parties regarding the subject matter hereof. Any material changes or additions to the terms set forth in this Agreement will only become effective if evidenced by a written amendment to this Agreement, signed by all of the parties.
20. **Severability** – If any provision of this Agreement (in whole or part) is held to be invalid or otherwise unenforceable, the other provisions shall remain in full force and effect.
21. **Conflicts of Interest** – PM's client acceptance procedures include a check as to whether any conflicts of interest exist that would prevent PM's acceptance of this Agreement. No such conflicts have been identified. Client understands and acknowledges that PM may be engaged to provide professional services, now or in the future, unrelated to this engagement to parties whose interests may not be consistent with interests of Client.
22. **Electronic Signatures** – The parties intend that any electronic signature shall be given full legal effect as if it were a handwritten signature.
23. **Governing Law** – This Agreement shall be governed by and construed in accordance with the laws of the State of MI, and jurisdiction over any action to enforce this Agreement, or any dispute arising from or relating to this Agreement shall reside exclusively within the State of MI.

## **End of Professional Services Agreement**