



CITY OF BURTON

CITY COUNCIL MEETING

DECEMBER 15, 2025

MINUTES

Council Chambers

Audit Presentation

6:00 PM

**4303 S. Center Road
Burton, MI 48519**

A. Call To Order

President Greg Fenner called the meeting to order at 6:00 PM.

B. Roll Call

Present: Council President Gregory Fenner, Council Member Candice Miller, Council Member Steven Heffner, Council Vice-President Gary Wines, Council Member Ellen Ellenburg, Council Member Tina Conley

Absent: Council Member Kris Johns (Excused)

C. Staff Present

Duane Haskins, Mayor
Racheal Boggs, City Clerk
Charles Abbey, DPW Director
Ted Valley, HR Director

Others Present: Plante Moran Consultants, Pam Hill, Steven Pochini, and Jack Forti

D. Audit Presentation

1. Plante Moran Audit Presentation for the Annual Comprehensive Financial Audit.

Pam Hill of Plante Moran thanked Mayor Haskins, Mr. Abbey, Mrs. Ruth, Mrs. Gareau, the finance team, President Fenner, and Vaughn Smith for playing a vital role in this process. We appreciate all of your cooperation and feedback. We are happy to answer any questions tonight or at any time after this meeting. There was no Federal Compliance Audit required this year because you stayed under the expenditure threshold. We issued an unmodified opinion this year, so you can rely on the numbers as they are stated in your financial statements.

Plante Moran presented the 2025 audit letter to the council and discussed the following:

Audit for year ending June 30, 2025

- Deliverables - Financial statements (ACFR)
- Internal Control matters
- Required Audit Communications
- Recommendations
- Sewer Fund net position comparison
- Water Fund net position comparison
- Legacy Costs
- Governmental Fund Revenue

- Governmental Fund Expenditures
- Components of Governmental Fund Balance
- General Fund - Fund Balance

Mr. Fenner asked for clarification about the spending threshold for the Federal Compliance Audit.

Pam Hill stated you have various drinking water revolving fund grants. You still had significant expenditures related to those. However, the state changed the way they are funded. In the past, a larger portion of those dollars were federally funded, whereas this year, they were state-funded.

Mr. Heffner asked about the internal control weaknesses indicated in the audit letter.

Pam Hill stated one item was missing from the Capital Asset Schedule. Once we brought it to the administration's attention, they agreed it should have been provided. The expenditure was properly approved, went through all the right internal controls, and was properly included in the budget; it was just excluded from the year-end schedules that your team prepares for the audit. We identified it, and the city made the adjustment. The second one was the same item from last year, which was user access related to internal controls or system access in the payroll system. An independent check is now being performed that started toward the end of the fiscal year. We expect that this will not be a finding next year.

President Fenner thanked Plante Moran for their hard work on the audit and for the presentation tonight.

E. Meeting Adjournment

Meeting adjourned at 6:26 PM.

[MIN_SIGNATURES]