



Charter Township of Oscoda  
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Oscoda, Michigan 48750  
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Office of Superintendent: (989)739-8299  
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## Work Session July 21, 2022

**Call to Order** – Ms. Richards called the meeting to order at 04:01 p.m. The meeting was held at ROBERT J. PARKS LIBRARY 6010 N. Skeel Ave. Oscoda, MI 48750.

### **PLEDGE OF ALLEGIANCE**

**Roll Call** – Board Members Present: [Mr. Spencer in late at 04:10pm, Mr. Sutton, Mr. Palmer, Mr. Cummings, Mr. Wusterbarth, Ms. Richards.]

Board Members Absent: Ms. McGuire,

Others Present: [Ms. Kline.] , Mr. Sandula, Lisa Hamameh

**Additions** – None.

**Public Comment** – None.

### **Finance Discussion** –

**Mark Sandula**- 26 audit adjustments and 26 CPA entries for cleanup with at least 10 being corrections for booking purposes. One of the main reasons you were hired was to train our treasurer and clerk. I was told I was to be working on cleaning up the accounts to follow Treasury Standards. **Steve Wusterbarth** - What I am driving is to have the issues previously highlighted in audits corrected. The books didn't match the audit report, so I worked on audit cleanup to correct the books. In accounts payable differences in what was entered and paid had to be cleaned up. Payroll had a couple cleanup issues as 2020 was still left. The board is supposed to be reviewing and approving payments which has left Josh without a net as he has been working with one other official checking all accounts payable. I would recommend that Josh run a GL report to check his Accounts Payable.

Training was in process of action to clean up and organize books. **Tim Cummings** - Do you feel when you were working with the treasurer and clerk that they had enlightening

Oscoda Township Regular Board Meeting Minutes

July 21, 2022

Page 1 of 3

moments? Some as we were correcting issues. Accounts Payable is date driven and sensitive to the dates entered in. The fixed assets where an enlightening moment as we worked through the process of posting them correctly and searching for the information. GASB and Yellow Book set the Standards for Accounting Practices. If a township the size of Oscoda needs to have adjustments, they should be done by a bookkeeper CPA not the Auditors as they are they to review the accounts and a bookkeeper corrects the accounts.

**Steve Wusterbarth**- Deposits are not appropriately put in the correct funds, 2. We have a very large tendency to overpay, and I wanted to know the process, and 3 Accruals which you have walked me through some.

**Mark Sandula** – number 2 is being fixed by using the actual invoice on purchase orders and running a GL report monthly for open invoices. Number 1 is being worked on through compliance with Accounting Practices. The biggest recommendation I could make is working with BS&A for usage in the system.

**Bill Palmer** – When our new election happened Josh gave Bank Reconciliations to the treasurer's office and took over Accounts Payable. We hired a CPA to assist in learning the processes for these duties.

**Mark Sandula**- Response to being asked will we need to continue your services once everything is fixed. You shouldn't need a CPA once the books are cleaned as you had minimal adjustments in both departments. These adjustments should be able to be done by the clerk and treasurer throughout the year as they arise.

#### **Chain of Command Discussion** –

**Steve Wusterbarth** - I think we need to review this to have a clear understanding of who is in charge for the employees. Tammy Kline is the only one who can direct employees, we as a board can only direct Tammy as a board and not individually. Some of the employees are fearful that if they do not support said board member they will be fired, the board cannot fire anyone.

**Lisa Hamameh** - It is about efficiency, as you have one person to go to who handles the day-to-day operations. All information should come to the superintendent and then to all board members. I as the township attorney represent the entire township and board but cannot speak to a board member individually without the superintendent's permission.

**Tammy Kline** – I had a department head meeting on Monday to address these issues. I was told that I have board members that help me get stuff. I do have to make a few adjustments to the organizational chart, and I will bring it before the board one completed.

#### **Public Comment** –

**Robert Tasior** – What was discussed today, if an EIC question comes in or a Zoning question should be directed to The EIC Director or the Zoning Administrator. If board members are asked a specific question about a specific topic that has a

**Mark Miller** – Accountant for 40 years. I have a question as to if the 2021 audit was better than the 2020 audit.



**Board and Staff Comments –**

**Mr. Wusterbarth-** None

**Mr. Cummings-** None

**Mr. Spencer-** I have heard a lot about Bob Stalker and I would like to say, Bob Stalker is not here anymore.

**Mr. Palmer-** I think as board members we have people from the public approach us with questions all the time and the best advise we can give is to direct them to the proper person or department that handles that. If it is something small that you are confident in answering that is fine. But anything more than that should be directed to the proper people.

**Ms. Richards-** When asked questions I direct them to the proper department or to Ms. Kline. It was brought to my attention to send out the Superintendent Review

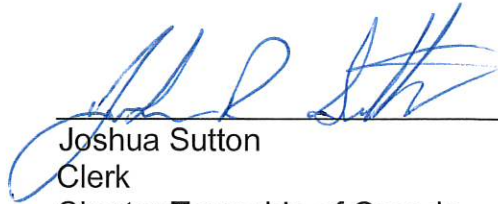
**Ms. McGuire-**

**Mr. Sutton-** None

**Adjourn** – Ms. Richards made a motion to adjourn at 05:30 p.m.



Ann Richards  
Supervisor  
Charter Township of Oscoda



Joshua Sutton  
Clerk  
Charter Township of Oscoda

The Charter Township of Oscoda Board of Trustees will provide necessary reasonable auxiliary aids and services to individuals with disabilities at the meeting upon a seven-day notice to the Oscoda Township Board by writing or calling the following: Township Clerk, Oscoda Township Hall, 110 South State Street, Oscoda, Michigan 48750, 989-739-4971.