



SEPTEMBER 2, 2026

VILLAGE OF LAKE ORION
Governmental Accounting Services Proposal



Plante & Moran, PLLC

P.O. Box 307
3000 Town Center, Suite 100
Southfield, MI 48075
Tel: 248.352.2500
Fax: 248.352.0018
plantemoran.com

September 2, 2026

Mr. Darwin McClary
Village Manager
Village of Lake Orion
21 East Church Street
Lake Orion, MI 48362

Dear Darwin,

Thank you for the opportunity to submit our proposal for governmental accounting services to the Village of Lake Orion. We understand the Village is operating through a period of transition, including changes in key finance and administrative roles. During times like this, maintaining accurate, current financial information becomes even more important. Our **Plante Moran Government Accounting Professionals (PMGAP)** team can provide the accounting support, continuity, and government finance experience needed to help the Village stay current, meet deadlines, and support your new treasurer and/or deputy treasurer as they step into their roles. Our services are flexible by design: we can provide short-term transition support while the Village fills key positions, or we can remain in place on an ongoing basis if longer-term support is the better fit.

Here's what you can expect from our outsourced accounting solution:

- **Our team exclusively serves public sector organizations.** Our team has the experience to serve the Village of Lake Orion at the highest level from day one. We invite you to reach out to our references on page 14 to learn more.
- **We help bridge the gap between current needs and future staffing.** Leadership transitions can make it difficult to maintain financial consistency, even when the long-term plan is to hire internal personnel. Our team can provide immediate accounting support, help stabilize recurring processes, and work alongside new Village staff to transfer knowledge and create a smoother transition.
- **All our services can be performed 100% remotely.** Our investments in technology allow for a streamlined, efficient process, meaning that in a fully remote environment, we can provide premier service while using less of your valuable time in the process.

If selected, we will be a steady resource for the Village — keeping accounting work moving, answering questions, supporting new staff, and helping make sure deadlines are met. Our goal is simple: help the Village feel confident that its accounting function is being handled carefully and consistently.

Sincerely,

A handwritten signature in black ink, appearing to read "B. Camiller".

Brian J. Camiller, CPA
Engagement Partner
248-223-3840
brian.camiller@plantemoran.com

A handwritten signature in black ink, appearing to read "Kari L. Shea".

Kari L. Shea, CPA
Colleague Partner
248-223-3287
kari.shea@plantemoran.com

Table of contents

<i>Firm overview.....</i>	<i>1</i>
<i>Recommended initial scope</i>	<i>2</i>
<i>Governmental accounting solutions and expertise.....</i>	<i>3</i>
<i>The ABCs of PMGAP.....</i>	<i>4</i>
<i>Accounting Support Services</i>	<i>5</i>
<i>Support during financial statement audits.....</i>	<i>6</i>
<i>Accountant of record services.....</i>	<i>8</i>
<i>Our team in action</i>	<i>9</i>
<i>Fees for our services.....</i>	<i>11</i>
<i>Testimonials: What our clients have to say.....</i>	<i>12</i>
<i>Client references.....</i>	<i>14</i>
Accounting Training Program	15
<i>PMGAP University.....</i>	<i>16</i>

Firm overview

We are the 13th largest certified public accounting and management consulting firm in the nation. With a **history spanning 102 years**, our firm provides clients with financial, human capital, operations improvement, strategic planning, technology selection and implementation, and family wealth management services.

Fast facts



1924

Year founded



3,900+

Staff



400+

Partners



25

Offices worldwide



50

States with clients



150+

Countries where
we've served clients



45+

Services available



25+

Industries served

Our people are our most valuable differentiator.

Plante Moran's founders had a vision: **"to create a people firm disguised as an accounting firm."**

In other words, our professional expertise is just one part of who we are. Our character is what sets us apart and allows us to build meaningful relationships with our clients and colleagues.

As we move into the future — and continue to use artificial intelligence, data analytics, and other technologies to empower our client service model in new ways — we'll hold steadfast to that philosophy.



We're more than the sum of our expertise. It's how we work collaboratively — with each other and with our clients — that sets us apart. Learn more by watching our video series "The Whole Person Comes to Work" at plantemoran.com/celebrate.

Recommended initial scope

Based on our understanding of the Village's current transition, we recommend beginning with a practical, focused scope of support. This initial scope is designed to stabilize the accounting function, keep recurring work moving, support new finance staff, and help the Village stay ready for its annual audit.

- **Stabilize recurring accounting processes** — bank reconciliations, month-end close, journal entries, account reconciliations, and financial reporting.
- **Support the new treasurer and/or deputy treasurer** — answer questions, provide practical guidance, and help transfer knowledge as new staff settle into their roles.
- **Facilitate the annual audit and year-end reporting** — coordinate with the Village's auditors, respond to auditor questions, review draft financial statements, help resolve follow-up items, file required year-end reports, and support the process through issuance.
- **Provide on-call technical support** — help address governmental accounting, budget, reporting, compliance, or internal control issues as they arise.
- **Work closely with the Village Manager** — provide regular communication, help prioritize accounting and finance needs, and serve as a steady resource as finance-related questions or decisions arise.
- **Provide financial reporting to the Village Council as requested** — assist with preparing financial information, answering questions, and presenting relevant financial updates to support informed decision-making.
- **Scale the support level over time** — increase support during transition, audit preparation, or staff absences, then reduce hours as internal capacity improves.

Governmental accounting solutions and expertise

To stay focused on your organization's mission, you need solid financial management with a dependable accounting function — a resource you might not have in-house. That's where **Plante Moran Government Accounting Professionals (PMGAP)** comes in. We have over 20 years of experience providing tailored finance and accounting services to governmental and not-for-profit organizations.



We'll begin our partnership by identifying your distinct accounting needs, such as bank reconciliations, month-end close, audit preparation, budget creation, analysis, and finance department leadership. Our accounting consultants will quickly become a seamless extension of your key functional areas, providing expertise and day-to-day accounting services in a supporting role or as a complete outsourcing option.

Profile of PMGAP

40+

CPAs, former finance directors, and former government auditors, **including two partners**, serving...

150+

active governmental and not-for-profit clients with...

30+

outsourced financial and accounting service offerings

Representative list of clients:

- State of Michigan
- City of Detroit, MI
- City of Wayne, MI
- City of Miami Police and Fire Retirement System
- City of New Orleans, LA
- Charleston Naval Complex Redevelopment Authority, SC
- City of Englewood, CO
- Paradox Valley Schools, CO
- West End Public Schools, CO
- Fenner Valley Water Authority, CA
- Plymouth District Library, MI

Your organization gains:

- **Expertise:** Our team members have an average of 18 years of experience and possess numerous certifications (such as CPA, MSA, MBA, and CFE).
- **Flexible accounting platforms:** You can use your accounting system or one of our platforms.
- **Collective power of the firm** – You receive direct access to the entirety of the firm's resources, including technical, industry, and consulting expertise.
- **Greater focus and productivity:** We'll give your team more time to focus on what matters most.
- **Freedom from hiring, training, and retaining staff:** You can contract or expand resources as needed. For some clients, having our support can eliminate expenses like office space, hardware, or software.
- **Real-time access to information:** Cloud-based access to current information improves your decision-making and offers an accurate, holistic picture of all financials.

Click the thumbnail to the right to hear from partners Brian Camiller and Kari Shea about how PMGAP can "fill the gap" for your accounting department.



Trouble staffing your accounting & finance department?

Find out how [we can help.](#)



The ABCs of PMGAP

We can perform or assist with any of the below activities to appropriately scale our services to the Village of Lake Orion:



Audit preparation

- Perform annual year-end close of accounting records
- Audit workpaper preparation
- Audit process facilitation
- External compliance reporting
- Deficit elimination plan creation
- Conformance with GAAP and GASB standards



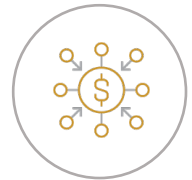
Budget

- Historical budget analysis
- Community education
- Budget process facilitation
- Budget renovation
- Budget document creation
- Budget monitoring and periodic internal reporting
- Budget amendment creation



Controllershship

- Preparation of monthly bank reconciliations
- Monthly accounting reconciliations
- Perform month-end close of accounting records



How we can help

- **Accounting support** – Our experienced team will meet your accounting needs with a variety of services and staffing roles, including accountant, analyst, controller, and finance director.
- **Financial transformation** – We work with you to review current processes, risks, and internal controls, and then provide suggestions for effective and efficient improvements.
- **Financial planning and analysis** – We develop tools you can leverage for long-term value, including forecasting, budgeting, cash flow projections, and reporting function development.
- **Cloud-based systems** – Our accounting consultants use cloud-based systems, so you always have access to accurate, real-time information. These systems include online bill pay to ensure your vendors are paid timely.
- **Special projects** – The extensive knowledge of our team is available to help you successfully navigate unique and unforeseen needs as they arise.
- **Communication** – We present financial information (monthly reports, budgets, audit results, etc.) to Boards/Councils, Committees, management, and other users as needed.

Other services we provide

- Business process evaluation and transformation
- Bank reconciliations
- Overall general ledger oversight
- Cash flow analysis and management
- Financial forecasting
- Chart of accounts redesign
- Utility rate setting
- Budget creation and amendments
- Audit preparation
- Financial reporting support, including presentations
- Accounts payable/receivable
- Strategic planning
- Other special projects

Accounting Support Services

We'll support your accounting processes and provide compliance and operations resources. We'll work shoulder-to-shoulder with you to define the scope of services required, including transaction processing, bookkeeping, budgeting, forecasting, and year-end financial statement preparation.

Many organizations find outsourcing their accounting and finance work offers a strategic advantage. It's a cost-effective way of improving the efficiency and timeliness of your recordkeeping and allows for greater adherence to accounting best practices, such as adopting the latest GASB statements.

Our approach is defined by constant communication with your team, detailed guidance, project management support that runs the spectrum from document preparation to qualified vendor selection, and expert analysis to help you make informed, data-driven decisions.

Here's what you can expect from working with our team of professionals:

- Day-to-day accounting support with a focus on quality and timeliness.
- Support beyond accounting services, including accounts payable processing, customer billing, monthly general ledger maintenance, and bank reconciliations.
- Extensive resources and knowledge to help your organization look ahead and plan for the future.
- Cost-effective and reliable bookkeeping that saves you time and improves your overall operational effectiveness.
- Preparation of month-end closing entries and monthly/quarterly/year-end reporting packages for the Council.
- Year-round, comprehensive service, which could include administrating your budgeting process, closing your books, helping you prepare for the year-end audit, or preparing external reporting to local, state, and national stakeholders.
- CFO and controller services — Our CFO and controller services provide accounting oversight, help the Village better understand its financial position, evaluate financial operations, strengthen internal controls, and keep financial work moving forward.
- We understand that many municipalities are partially funded by government grants that demand specific reporting requirements. We can help implement procedures designed to keep your books accurate and up to date, allowing for timely grant reimbursement requests and continuity of funding.

Support during financial statement audits

One of our primary services, and that which we provide most often, is preparatory support for financial statement audits. Our team includes experienced government accounting professionals — including CPAs and former government finance directors — who can identify issues, recognize risks, and develop practical solutions. We'll work with you to preemptively address financial risks and avoid obstacles that could affect your audit.

Our services are flexible and can include any of the following activities:

- Draft financial statements and disclosures
- Prepare necessary schedules and workpapers
- Prepare necessary year-end journal entries to close the fiscal year
- Provide support throughout the external audit process, including compiling sample requests and fielding auditor questions
- Draft financial statements and management's discussion and analysis of financial condition and results of operations
- Assist management with the preparation of financial statements
- Verify U.S. generally accepted accounting principles (GAAP) are implemented
- Work directly with your external auditors to alleviate burdens on your staff
- Prepare required year-end reports due after audit completion
- Close the fiscal year within the accounting software and prevent disruptions in your activity cycle

Example workplan

We have developed an efficient and effective methodology for closing the books, preparing audit workpapers, creating financial statements, and navigating our clients through the audit process. In summary, we will:

- Meet with Village of Lake Orion's management to agree upon the timeline and milestones of the project. Working backwards from the anticipated start of audit fieldwork, we will create a workplan that completes all tasks and deliverables on time.
- Evaluate the existing state of Village of Lake Orion's trial balance and the quality and thoroughness of the previously prepared workpapers. We will obtain and incorporate any journal entries created by previous auditors into our plan. We will also evaluate and address any control deficiencies identified in prior-year audits so that they may be eliminated from future comments.
- Assess the applicability of new GASB pronouncements and their effect on the current year's financial statements. We will also determine Village of Lake Orion's single audit requirement, if any.

- Tailor our audit preparedness checklist to Village of Lake Orion’s specific needs and circumstances. This will serve as our roadmap for preparing the various schedules and journal entries during the project. This document will also serve as our “progress report” to you and will be available on demand. The document will be structured using categories that mirror your financial statements, such as cash, accounts receivable, accounts payable, property tax revenue, employee compensation, etc.
- Execute the developed plan. Our staff will work with you and your team to create the workpapers and propose the journal entries necessary to close the year. Our work will be stored on our secure Client Collaboration Center (our centralized cloud-based data-sharing platform), to which you and your team will have instant, on-demand access. As desired, we may also grant access to your auditors so they can track our progress in anticipation of fieldwork.
- Remain on-site or be available remotely during fieldwork to respond to questions and requests from the auditors.
- Continue to work with your team and auditors following the completion of fieldwork and until the basic financial statements are issued and published. At your discretion, we will also help you prepare any other year-end compliance reporting for the State of Michigan, the federal government, and any other stakeholders.
- Meet with your team for an exit conference upon audit completion. We will share any useful, actionable insights we have acquired into your operations and potential areas for improvement.

Accountant of record services

Staying current on the latest accounting standards and GASB pronouncements can be difficult for accounting departments of all sizes. New and complex scenarios can come up at any time, and Village of Lake Orion needs to know how to handle them in an accurate and timely manner. We can fill the gaps in your accounting department with experts who are dedicated to working with public sector clients like Village of Lake Orion.

We'll provide you with on-demand access to accounting professionals with the expertise and critical guidance when you need it most.

How we'll work with Village of Lake Orion

1

Clients hire us via an open-ended engagement letter at mutually agreed-upon hourly rates.

2

PMGAP stands ready to serve as a "resident expert," prepared to do the job whenever needed.

3

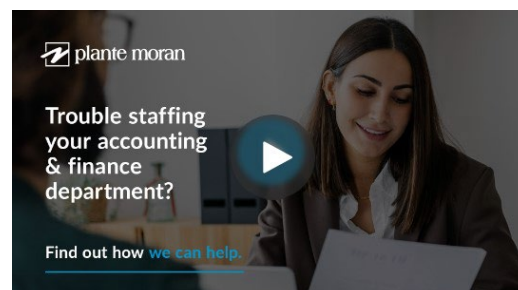
When an issue or challenge arises, there's no need to issue an RFP for that specific project. PMGAP can step in to provide the necessary accounting support.

There's no requirement to engage our services within a particular time frame, and there's no minimum fee — it's simply an hourly rate. Our services can scale up or down over time to fit your situation.

Some services frequently requested by our clients include:

- Expert help on new GASB pronouncements, including implementation assistance
- Assistance with internal controls where there are gaps
- Assistance with technical issues, grants, budget process, etc.
- Interim support during vacations or leaves of absence
- Audit preparation, guidance, support, and controllership
- Third-party conversation assistance

Want to learn more about PMGAP and outsourced accounting? Click the thumbnail to the right.



Our team in action

Our greatest asset is our people — not just their knowledge, but also their integrity and commitment to our clients, staff, and communities. Our philosophy for staffing your engagement is simple: find the best people with the most relevant experience and balance the team with complementary ways of thinking.



Brian Camiller, CPA
Engagement Partner

248-223-3840 | brian.camiller@plantemoran.com

Experience: In my role in Plante Moran Government Accounting Professionals (PMGAP), I provide permanent and temporary accounting assistance to all types of government entities. Whether we act as a group's finance director, budget director, or bookkeeper, our aim is always to restore financial stability to a troubled environment. Our government clients — including cities, counties, townships, villages, authorities, and libraries — appreciate that we deliver solutions on time and under budget.

I've spoken to numerous municipal groups across the country covering topics such as budget preparation, new GASB pronouncements, and ways to develop the next generation of leaders in your organization. I'm a member of the AICPA, MICPA, Michigan Government Finance Officers Association, Colorado Government Finance Officers Association, Colorado Library Association, and the Michigan Municipal Treasurers Association. I received my accounting degree from Michigan State University.



Kari Shea, CPA
Colleague Partner

248-223-3287 | kari.shea@plantemoran.com

Experience: As a partner in Plante Moran Government Accounting Professionals (PMGAP), I provide permanent and temporary accounting assistance for all types of governmental entities. I chose public accounting as a career because of its emphasis on client service. I have a strong passion for serving public sector entities and I deeply care about their mission and success. It is rewarding to help clients with their monthly accounting, budgeting, audit preparation, long-term planning, and much more.

I'm a member of the AICPA, the MICPA, and the Colorado Government Finance Officers Association. I'm also a previous board member of the Michigan Government Finance Officers Association where I participate on the professional development committee. I have presented at various organizations across the country on a variety of topics including budget development, capital asset management, audit readiness, and year-end financial reporting. I earned a B.B.A. in accounting and finance and an M.S. in accounting from the University of Michigan–Dearborn.



Danielle Kelley, CPA

Manager

586-416-4926 | danielle.kelley@plantemoran.com

Experience: I have 12 years of experience in accounting and auditing, nine of those specifically in the accounting consultant role, specializing in municipalities. My consulting experience includes month-end close procedures and process efficiency analysis, year-end audit preparation (including creating audit schedules and preparing financial statements), budget creation (including five-year budgeting forecast models), utility rate models, implementation of GASB pronouncements, and other financial analysis.

As a member of PMGAP, my recent clients include: City of New Baltimore, MI; City of Mount Clemens, Village of Romeo, MI; City of Saginaw, MI; Michigan Works! Southeast.

Our accounting consultants

Most of our work for Village of Lake Orion will be performed by an accounting consultant or senior accounting consultant. The specific consultant(s) identified to work with Village of Lake Orion will be determined based on our internal capacity and availability at the time we are engaged by Village of Lake Orion, as well as the technical requirements for the specific tasks. Our consultants' average experience serving government clients is over 18 years.

Fees for our services

We understand fair fees are a priority for the Village of Lake Orion. Our proposed structure is hourly and flexible, with no fixed fee or minimum fee. **Please note, we only work on a per-hour basis.**

We propose to bill this engagement at a discounted blended hourly rate of **\$210 per hour**. This structure keeps billing simple and allows us to assign the right team member to each task without creating unnecessary administrative complexity for the Village. If the Village prefers a traditional rate card structure, we can bill based on the hourly rates shown below.

LEVEL	HOURLY RATE
Partner/Principal	\$400
Manager	\$270
Senior Consultant	\$200
Consultant	\$185

We expect most of the work to be performed by a consultant or senior consultant, with partner or manager involvement used where needed for technical review, planning, or higher-level guidance.

Billing basis

Unless the Village elects to use the rate card shown above, our fees will be based on actual time incurred and billed at the discounted blended hourly rate of **\$210 per hour**.

In addition to professional fees, our invoices will include reasonable out-of-pocket expenses incurred in performing the engagement, plus a technology expense charge equal to 5% of professional fees. The technology charge covers costs related to software licenses, data storage, cybersecurity, and similar technology resources used to serve the Village.

Testimonials: What our clients have to say

“

Plante Moran serves as our accounting and finance department, providing everything from CFO services to recording transaction activity and process improvement. We recently converted to a new system, and they helped us leverage additional functionality. **We've found this support model to be cost-effective and efficient, and it allows us to stay on top of regulatory and compliance requirements. Their fully trained staff brings the skillset we need on a variety of technical matters,** from providing guidance on how private and public funding sources can be utilized to guidelines on COVID-19 relief programs and funding. They're easy to work with, and the rapport they've developed with our team is great. Communication is proactive – we have regular calls, they monitor and report on our financial status, and they attend our board meetings regularly. I would absolutely recommend Plante Moran. We view them as a trusted advisor and consider them to be a part of our executive team. We couldn't be happier with the service that we receive.

— Brian Ross, President and CEO, Experience Columbus

“

We hired Plante Moran to provide consistency in our finance and accounting functions during a period of transition.

They provide training, time-saving tips, and valuable benchmarks, which have helped ease my transition to the finance director role. Their service is outstanding. They're extremely knowledgeable, reliable, and always available to jump on a call to answer our questions. We view them as a trusted advisor and an extension of our team.

They scale their services to our needs, helping with year-end filings, bank reconciliations, chart of accounts conversion, pooled cash analysis, and budget amendments. They make sure all our deadlines are met and that we're ready for the audit.

— Alyssa Miller, Finance Director, City of Howell, MI

“

Due to an unexpected vacancy in our controller position, we needed immediate assistance preparing for our annual audit. Plante Moran stepped in with the right expertise and resources to help us complete our audit prep in time. Since then, they've become a valuable part of our team, providing ongoing accounting support and counsel throughout the year, including month-end close and financial reporting. **What distinguishes them is their level of K-12 expertise, as well as their knowledge of governmental audit and accounting standards. With their support, we're able to stay ahead of industry changes.** We would recommend Plante Moran to any other K-12 school or district. Their services have been essential in allowing us to focus our time and attention on our top priority: our students.

— Cameron Mascoll, CFO, Colorado Early Colleges

“

As a small village with only two part-time finance staff — a treasurer and a clerk — we needed help with tasks like budgeting, audit preparation, ARPA reporting, and journal entry posting. We decided to hire Plante Moran as our part-time, on-call finance director.

The main theme in our relationship with Plante Moran is trust. We trust them to have our best interests at heart, provide accurate information, and get the job done according to our directions. Whether it's two hours a month or 10 hours a month, their support is always efficient and effective. We feel confident that we can contact Plante Moran with any question.

Plante Moran is always available to help with tax setup, bank reconciliation, check writing, utility billing, and any other financial matters that arise. Their exceptional customer service, efficiency, and accuracy have been invaluable to us. They're flexible and dependable, and our audit firm has referred to Forestville as an “A-plus client,” which is a testament to the quality of service we receive from Plante Moran.

Plante Moran is an invaluable partner for small communities like ours. They provide the expertise and flexibility we need, becoming our trusted advisor and opening more opportunities for us.”

— Tammy Kolomak, Treasurer and Village Clerk, Village of Forestville, MI

Client references

Please feel free to contact the individuals below to learn more about how we serve and treat our clients. Additional references can be provided upon request.

City of New Baltimore

New Baltimore, MI
Marcia Shinska
Clerk
586.725.2151
Mshinska@cityofnewbaltimore.org

Services provided:

- Controller services
- Budget development
- Audit preparation
- Project forecasting

City of Wayne

Wayne, MI
Katie Sample
Finance Director
734-722-2000
ksample@cityofwayne.com

Services provided:

- Controller services
- Budget development
- Audit preparation
- Creation of a five-year forecast for utility rate setting.

City of Mount Clemens

Mount Clemens, MI
Gregg Shipman
City Manager
586-469-6800
gshipman@mountclemens.gov

Services provided:

- Fractional CFO/Finance Director
- Budget development
- Audit preparation
- Utility rate modeling
- Project forecasting

Accounting Training Program



PMGAP University

With the local government finance environment constantly changing, and more private sector executives moving into the roles of finance directors or similar leadership positions in the public sector, it's critical that individuals and institutions alike have support during this significant transition period.

Our local government finance education program provides guidance, resources, and mentoring to new government finance professionals to promote their long-term success.

Topics we address



Basic government accounting principles



Budgeting best practices



Annual financial reporting



Modified/full accrual accounting (GAAP)



Year-end close and audit preparation



Legislative topics



Key GASB standards



Single audit and grants

Who will benefit?

Because of our long history serving governmental units of all shapes and sizes, we clearly recognize the complexity and nuances of working in local government finance. Governmental accounting can be complicated, as it differs significantly from accounting work in the private sector. Even experienced private sector accountants can struggle to make the transition. This educational program is designed for both new and experienced finance professionals who have recently entered the public sector.

How is the program structured?

This program will teach fundamental concepts (including technical accounting, project management, and industry knowledge) for those in a government finance role, in both virtual and hybrid training formats. Because there are areas of assistance that may be unique to you and your organization, our program includes optional one-on-one mentoring with an accounting consultant hand-picked for you (at hourly rates).

	TRAINING SESSIONS	MENTORING
WHAT'S INCLUDED	Virtual trainings via Microsoft Teams, with a hybrid model (in-person option) offered for 4+ sessions	One-on-one coaching with a PMGAP consultant
TIME	3-6 hours	TBD
FREQUENCY	8 sessions per year	Set by client
MONTHS OFFERED	Jan., Feb., April, May, July, Aug., Oct., Nov.	Year-round

Additional details on PMGAP University



TRAINING SESSIONS

- The virtual and hybrid training sessions are designed to cover specific topics that will help you gain deeper knowledge of local government accounting from your office.
- Each training will be moderated to provide an opportunity for questions and engagement with other program participants.
- Topics include:
 - Budget best practices
 - Legislative updates and public acts
 - BS&A utilization
 - Year-end close
 - How to prepare year-end state reports
 - Audit preparation



MENTORING*

- Take the skills learned from the webinars and live training sessions and implement them at your organization with one-on-one mentoring sessions.
- The mentoring program allows you the time to work directly with a PMGAP consultant to determine next steps based on your specific needs.
- Topics and assistance could include:
 - Report preparation training
 - Specific questions on your accounting processes
 - Preparation and development of budget work aides
 - Organizing the data and schedules needed for annual audit

*Mentoring assistance is offered at our professionals' hourly rates.

“ The training I received from PMGAP U was not just an investment in my skills, but a journey of growth and empowerment.

It inspired me to reach new heights and ignited a passion for excellence that I carry with me every day in local government.”

Maria Farris, Finance Director, City of Romulus



**We look forward to working with you.
Please contact us with any questions.**



Brian J. Camiller, CPA
Partner

248-223-3840
brian.camiller@plantemoran.com



Kari Shea, CPA
Partner

248-223-3287
kari.shea@plantemoran.com