

ISABELLA COUNTY REQUEST FOR PROPOSALS



Audit Services

ISSUED BY ISABELLA COUNTY BOARD OF COMMISSIONERS

ISSUE DATE: Wednesday, August 2, 2017

DUE DATE OF PROPOSALS: Tuesday, August 22, 2017 at Noon



ISABELLA COUNTY REQUEST FOR PROPOSALS

Isabella County issues this Request for Proposals (the “RFP”) to solicit proposals from qualified, licensed, and insured Certified Public Accountants for the provision of specific audit services. The County intends to enter into a three-year contract, with the possibility of a two-year extension, with the chosen firm in order to obtain an opinion on the fair presentation of the County’s presentation of its basic financial statements in conformity with generally accepted accounting principles. A separate Single Audit engagement more than likely will be needed in each of the five years under consideration.

To be considered, four (4) copies of a proposal must be received by Margaret McAvoy, Administrator/Controller at the Isabella County Building, Room 205, 200 N. Main Street, Mt. Pleasant, MI 48858 by 12:00 Noon on August 22, 2017. In addition, a PDF copy is to be emailed to mmcavoy@isabellacounty.org. Isabella County reserves the right to reject any or all proposals submitted. Proposals submitted will be evaluated by the Administrator/Controller with final approval by the Board of Commissioners.

Financial statements and operating budgets are available online at www.isabellacounty.org.

I. INTRODUCTION

1.1 Purpose

Isabella County is soliciting proposals for the general audit of its balance sheets, related statements of revenue, expenditures, and changes in fund balances, along with related Schedule of Expenditures of Federal Awards as required by Title 2 U.S. *Code of Federal Regulations*, Part 200, (i.e., Uniform Guidance) for the years ending September 30, 2017, 2018, and 2019, with the option for subsequent fourth and fifth years (2020 and 2021).

The County is seeking an Auditor to express an opinion on the fair presentation of the County’s basic financial statements in conformity with generally accepted accounting principles. The Auditor is expected to apply all relevant accounting standards to their work, and to furnish all opinions, reports, checklists, and/or certifications that are required of auditors of Michigan municipalities. The Auditor is expected to provide assistance with the preparation and publishing of the County’s basic financial statements. Out of a matter of convenience, the Auditor will draft the Comprehensive Annual Financial Report (CAFR) for County Management’s review/approval.

The County’s selection process will rely on evaluations of the written responses to this Request for Proposals and any subsequent supplemental evaluation processes, such as requests for additional information, as may be undertaken by the County at its sole discretion.

The County reserves the right to accept or reject any or all proposals, and also the right to waive any formal defects in proposals when deemed in the best interest of the County. Further, the County reserves the right to accept a proposal higher in price than the lowest proposal, and to negotiate with any respondent concerning matters which the County determines require clarification or changes not in conformity with the specific requirements set forth herein.

1.2 Background

The County's fiscal year runs from October 1 to September 30. The County uses BS&A software for its accounting applications, such as, general ledger, accounts payable, receipts, property taxes, payroll systems, etc. Financial data, including a full trial balance, will be available as an Excel download for Auditor use. Work papers that are prepared by the County will typically be in Excel format, with either pdf or paper supporting documentation.

Auditor assistance is not needed for the State of Michigan F-65, any Continuing Disclosure Filing, nor Municipal Finance Qualifying Statement filings.

Appropriate workspace for up to five audit personnel will be made available for on-site field work. Ideally, the financial statements will have a mid-March issue date. The County understands that the first year of an audit engagement may require additional time.

Twenty-five bound copies plus one PDF copy of all reports will be required from the Auditor. The County intends to publish the report on its website.

It is expected that the Auditor will perform their duties in accordance with the directives given by the American Institute of Certified Public Accountants, the U.S. GAO *Government Auditing Standards*, Uniform Guidance, the Governmental Accounting Standards Board, and the State of Michigan Department of Treasury, among others. Failure of the County to list a task that should have been known to the Auditor will not excuse the Auditor from performing that task.

1.3 Objective

Scope of Audit

The audit for each year shall determine and report on whether:

1. The financial statements of the County present fairly its financial position and results of its financial operations in accordance with generally accepted accounting principles and the County has complied with laws and regulations that may have a material effect on the financial statements.
2. The County has internal accounting and administrative control systems to provide reasonable assurance that it is managing Federal financial assistance programs in compliance with applicable laws and regulations.
3. The County has complied with laws and regulations that may have a material effect upon each major Federal assistance program.
4. The audit must be performed in accordance with the applicable laws, regulations and generally accepted auditing standards as included in:
 - *Statements on Auditing Standards* published by the American Institute of Certified Public Accountants.
 - *Government Auditing Standards* developed by the Comptroller General of the United States.

1.3 Objective - continued

Scope of Audit - continued

- *Audit and Accounting Guide for Audits of State and Local Governmental Units* published by the American Institute of Certified Public Accountants.
- *2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
- Audit guides and audit bulletins published by the Michigan Department of Treasury.

The selected Auditor will also be asked to prepare the financial statements in conformity with generally accepted accounting principles.

Scheduling

It has been the practice of the County to make trial balances and other schedules called for by the auditors available in early January, depending on the dates on which the County Board of Commissioners meets to approve payables. Preliminary fieldwork may be conducted in December if mutually agreed to by County/Auditor. This allows for the accrual of payables through 60 days subsequent to year-end and for year-end adjustments by the County to be completed. Each year, a mutually agreeable time schedule for completion of the services shall be as determined by the Auditor and the County Administrator/Controller, prior to commencement of the services by Auditor. Changes may be mutually agreed upon between the Auditor and the County Administrator/Controller.

While there is a legal deadline of March 31st to file the audit reports with the State of Michigan, the County, based on this generation of financial data, has a desire to target its receipt of the draft audit reports no later than late February/early March of each year.

Therefore, the proposing and successful firm will be required to demonstrate through its proposal and finalizing discussion, that it has a time plan of action that will assuredly allocate the necessary resources of the firm to respond with a final audit to the County by that date.

Of course, if the County causes a delay in the availability of the audit data, a representative of the firm and the County will then mutually discuss a review of that date.

Even though this is expected to be a three (3) year agreement, the County will reserve the right, based upon performance to these time standards and for other reasons, to annually review its desire to continue with the successful firm.

Report Requirements

The Auditor will be responsible for preparing, typing, copying, and assembling the CAFR (Comprehensive Annual Financial Report) format from information provided to them by the County. The County of Isabella will send its CAFR to the Government Finance Officers Association for review in its Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the County will provide all the Tables for the Statistical Section except for the Tables that are generated from information directly derived from information out of the financial statements themselves. The County will also provide the Introductory Section information.

1.3 Objective - continued

Exit Conference

The Auditors shall hold an exit conference with appropriate County officials. The Auditor shall have a draft of the financial audit report and the Single Audit Report and a draft of the Management Letter at the exit conference.

The Auditors will be required to make a presentation to the Isabella County Board of Commissioners in March each year.

Additional Consultation

From time to time County staff finds it necessary to consult with external auditors on a variety of issues, i.e., IRS regulations, State requirements, special audit issues, etc. The proposal will include an outline of how this occasional consultation will be handled in regard to charges.

Contract Amount

It is agreed between the County and the Auditor that in consideration for Auditor's full and complete performance hereunder, the County shall pay to Auditor the fees as detailed in Auditor's submittal for the services, as proposed by Auditor and as accepted by the County. The final amount shall be based upon actual services performed as approved by the County Administrator/Controller.

Term

This Agreement shall run for the length of the project(s) undertaken by Auditor unless otherwise terminated by the Auditor and/or the County upon 30 days' written notice to the other party, provided, however, that the benefits to either party hereto afforded by the terms and conditions of this Agreement shall inure to each party in perpetuity, including surviving any termination of this Agreement by either party.

Performance Requirements

Auditor will perform all services under this Agreement in a timely and professional manner, using the customary level of care suitable for the services performed and in compliance with all applicable laws, rules, and regulations. All services performed under this Agreement are subject to the County's continuing rights of review, inspection, and approval.

1.4 Minimum Qualifications

Proposals will be considered from firms who:

1. Are licensed to do business in the State of Michigan.
2. Possess necessary certifications and qualifications to perform the work proposed.

Firms that do not meet these minimum qualifications shall be deemed non-responsive and will not receive further consideration.

1.5 Funding

Any contract awarded as a result of this procurement is contingent upon the availability of funding, as determined by the Isabella County Board of Commissioners.

1.6 Period of Performance

The period of performance of any contract resulting from this RFP is tentatively scheduled to begin upon award of a contract. Submitted proposals should address a tentative time frame, including estimated project duration and timeline.

II. GENERAL INFORMATION FOR CONTRACTORS

2.1 County Administrator/Controller

The County Administrator/Controller is the sole point of contact for this procurement. All communication between prospective proposers and the County upon receipt of this RFP shall be with the County Administrator/Controller, as follows:

Margaret McAvoy
Isabella County Administrator/Controller
200 N. Main Street
Mount Pleasant, MI 48858

Telephone: (989) 317-4054
Facsimile: (989) 773-7431
E-mail: mmcavoy@isbellacounty.org

Prospective proposers are to rely on written statements issued by the County Administrator/Controller. Any other communication will be considered unofficial and non-binding on the County. Communication directed to parties other than the County Administrator/Controller may result in disqualification of the prospective proposer.

2.2 Estimated Schedule of Procurement Activities

Issue request for proposals	Wednesday, August 2, 2017
Mandatory site visit and pre-proposal meeting at 8:30 AM at the Isabella County Building in Room 225	Wednesday, August 9, 2017
Proposals due	By 12:00 noon, Tuesday August 22, 2017

A mandatory site visit and pre-proposal meeting will be held on August 9, 2017 at 8:30 AM in Room 225 at the Isabella County Building, 200 North Main Street, Mt. Pleasant, MI 48858. This meeting will be the only opportunity for prospective proposers to ask questions regarding proposals. Response to this Request for Proposal is due at the County Administrator/Controller's Office, Isabella County Building 200 North Main Street, Mt. Pleasant, MI 48858 no later than 12:00 Noon, August 22, 2017.

2.3 Submission of Proposals

Responding agencies are required to submit four (4) copies of their proposal. In addition, a PDF copy is to be emailed to the County Administrator/Controller. Each copy of the proposal should be bound or contained in a single volume. All documentation submitted with the proposal should be contained in that single volume. The proposal, whether mailed or hand delivered, must arrive at the County Administration Office no later than 12:00 Noon, local time, on Tuesday, August 22, 2017.

The proposal is to be sent to the County Administrator/Controller at the address noted in Section 2.1, above. The envelope submitted should be clearly marked ISABELLA COUNTY AUDIT PROPOSALS and addressed to the attention of the County Administrator/Controller.

Proposers who mail proposals should allow normal mail delivery time to ensure timely receipt of their proposals by the County Administrator/Controller. Respondents assume the risk for the method of delivery chosen. The County assumes no responsibility for delays caused by any delivery service. *Proposals may not be transmitted using electronic media such as facsimile transmission or electronic mail only.*

Late proposals will not be accepted and will be automatically disqualified from further consideration. All proposals and any accompanying documentation become the property of Isabella County and will not be returned.

Respondents are requested to be brief in response. The inclusion of extraneous information beyond the description of service and project approach is discouraged.

2.4 Proprietary Information and Public Disclosure

Materials submitted in response to this competitive procurement shall become the property of Isabella County. All proposals received shall remain confidential until the deadline for submission of proposals has expired, as defined by Michigan statute (MCL 15.243(i), the Freedom of Information Act.

2.5 Revisions to the RFP

In the event it becomes necessary to revise any part of this RFP, addenda will be reduced to writing and submitted to all prospective proposers known to the County. For this purpose, the published questions and answers and any other pertinent information will be considered an addendum to the RFP and will be provided to prospective proposers.

The County reserves the right to cancel or to reissue the RFP in whole or in part, prior to execution of a contract.

2.6 Acceptance Period

Proposals must provide one hundred twenty (120) days for acceptance by County from the due date for receipt of proposals.

2.7 Responsiveness

All proposals will be reviewed by the County Administrator/Controller to determine compliance with administrative requirements and instructions specified in this RFP. Failure to comply with any part of the RFP may result in rejection of the proposal as non-responsive. The County also reserves the right, at its sole discretion, to waive minor administrative irregularities.

2.8 Most Favorable Terms

The County reserves the right to make an award without further discussion of the proposal submitted. Therefore, the proposal should be submitted initially on the most favorable terms which the respondent can propose. The County does reserve the right to contact a respondent for clarification of its proposal.

The Respondent should be prepared to accept this RFP for incorporation into a contract resulting from this RFP. Contract negotiations may incorporate some or the Respondent's entire proposal. It is understood that the proposal will become a part of the official procurement file on this matter without obligation to the County.

2.9 Costs of Proposal

The County will not be liable for any costs incurred by the Respondent in preparation of a proposal submitted in response to this RFP, in conducting of a presentation, or any other activities related to responding to this RFP.

2.10 No Obligation Contract

This RFP does not obligate the Isabella County Board of Commissioners to award a contract for services specified herein.

2.11 Rejection of Proposals

The County reserves the right at its sole discretion to reject any and all proposals received without penalty and not to issue a contract as a result of this RFP.

2.12 Failure to Comply

The Respondent is specifically notified that failure to comply with any part of the RFP may result in rejection of the proposal as non-responsive.

2.13 Commitment of Funds

The Board of Commissioners or its delegate(s) are the only individuals who may legally commit the County to the expenditures of funds for a contract resulting from this RFP. No cost chargeable to the proposed contract may be incurred before receipt of a fully executed contract.

2.14 Signatures

The Letter of Submittal and the Certifications and Assurances form must be signed and dated by a person authorized to legally bind the Respondent to a contractual relationship, e.g., the President or Executive Director of a corporation, the managing partner of a partnership, or the proprietor of a sole proprietorship.

2.15 Iran Linked Business

Iran Linked Business. The Respondent must certify to the County that neither it nor any of its successors, parent companies, subsidiaries, or companies under common ownership or control of the Contractor, are an "Iran Linked Business" engaged in investment activities of \$20,000,000.00 or more with the energy sector of Iran, within the meaning of the Iran Economic Sanctions Act, Michigan Public Act 517 of 2012 (MCL 129.311 et seq.). The Respondent shall not become an "Iran linked business" during the term of the contract.

NOTE: IF A PERSON OR ENTITY FALSELY CERTIFIES THAT IT IS NOT AN IRAN LINKED BUSINESS AS DEFINED BY PUBLIC ACT 517 OF 2012, IT WILL BE RESPONSIBLE FOR CIVIL PENALTIES OF NOT MORE THAN \$250,000.00 OR TWO TIMES THE AMOUNT OF THE CONTRACT FOR WHICH THE FALSE CERTIFICATION WAS MADE, WHICHEVER IS GREATER, PLUS COSTS OF INVESTIGATION AND REASONABLE ATTORNEY FEES INCURRED, AS MORE FULLY SET FORTH IN SECTION 5 OF ACT NO. 517, PUBLIC ACTS OF 2012.

III. PROPOSAL CONTENT

Proposals must be submitted on eight and one-half by eleven (8½ x 11) inch paper, typed in Times New Roman twelve (12) point font, and separated into five (5) major sections. The five (5) major sections shall include:

1. Letter of Submittal, including signed Certifications and Assurances (Exhibit A of this RFP).
2. Detailed audit proposal
3. References (at least three (3) of similar size and complexity)
4. Related Information
5. Cost Proposal

Proposals must provide information in the same order as presented in this document with the same headings. This will not only be helpful to the evaluators of the proposal, but should assist the Respondent in preparing a thorough response.

3.1 Letter of Submittal

The Letter of Submittal, the attached Certifications and Assurances form (See Exhibit A), and all RFP amendments must be signed and dated by a person authorized to legally bind the Respondent to a contractual relationship, e.g., the President or Executive Director of a corporation, the managing partner of a partnership, or the proprietor of a sole proprietorship or their designee. Along with introductory remarks, the Letter of Submittal is to include by attachment the following information about the Respondent and any proposed subcontractors:

1. Names, addresses, telephone numbers, e-mail addresses, and fax numbers of legal entity or individual with whom contract would be written.
2. Name, address, and telephone number of each principal officer(s) (President, Vice President, and Treasurer, etc.).
3. Legal status of the Respondent (sole proprietorship, partnership, corporation, etc.) and the year the entity was organized to do business as the entity now substantially exists.
4. Federal Employer Tax Identification number.
5. Location of the firm/office from which the Respondent would operate.
6. Identify any Isabella County employees or former County employees employed or on the firm's governing board as of the date of the proposal. Include their position and responsibilities within the Respondent's organization. If following a review of this information, it is determined by the County that a conflict of interest exists, the Respondent may be disqualified from further consideration for the award of a contract.
7. An expression of the firm's capabilities and experience for the examination of the County's financial activities including a brief statement of the proposer's understanding of the work to be done.
8. Firm's qualifications including names, educational, and experience backgrounds of audit team members who will be conducting on-site fieldwork.

9. An indication of the type, number, and previous experience of staff you feel would be assigned to the County's audit. Identification and a resume of the person who would be in charge of and others to be involved in the audit.
10. A work plan to include time estimates for each significant segment of the work and the staff level to be assigned, including the target date for completion and presentation.

3.2 Specifications

Firms submitting proposals shall:

1. Be authorized to do business in the State of Michigan.
2. Have a favorable business reputation.
3. Have a sound financial condition.
4. Have the ability and capacity to service the audit process herein requested.
5. Assign as principal to the audit only a certified public accountant duly licensed by the State of Michigan.
6. Spend the necessary time to understand the extent and complexities of the County of Isabella as it relates to rendering an opinion and preparing final audit documents.

The firm selected will be an independent contractor and not an agent of the County. The contractor will be the sole employer of all persons used in the audit and will accept full responsibility for all lost or damaged property and injury to persons resulting from the execution of the contract, as well as for any claims made by or on behalf of the contractor's agents, servants, and employees arising out of their employment or work pertaining to the operation of the contract.

The County reserves the right to reject any or all proposals or to waive any irregularities in proposals. The award will not split years among different firms.

3.3 References

List names, addresses, telephone numbers, e-mail addresses, and fax numbers of at least three references for whom similar work for a municipality has been accomplished and briefly describe the type of service provided. The Respondent must grant permission to the County to contact the references. Do not include current Isabella County staff as references.

3.4 Related Information

1. If the Respondent or any subcontractor contracted with Isabella County during the past twenty-four (24) months, provide a project description and/or other information available to identify the contract.
2. If the Respondent's staff or subcontractor's staff was an employee of Isabella County during the past twenty-four (24) months, or is currently an Isabella County employee, identify the individual by name, the department previously or currently employed by, job title or position held and separation date.
3. If the Respondent has had a contract terminated for default in the last five (5) years, describe such incident. Termination for default is defined as notice to stop performance due to the Respondent's non-performance or poor performance and the issue of performance was either (a) not litigated due to inaction on the part of the Proposer, or (b) litigated and such litigation determined that the Proposer was in default.
4. Submit full details of the terms for default including the other party's name, address, and phone number. Present the Respondent's position on the matter. The County will evaluate the facts and

may, at its sole discretion, reject the proposal on the grounds of the past experience. If no such termination for default has been experienced by the Respondent in the past five years, so indicate.

3.5 Cost Proposal

The evaluation process is designed to award this procurement not necessarily to the Respondent of least cost, but rather to the Respondent whose proposal best meets the requirements of this RFP.

Identify all costs including expenses to be charged for performing the services necessary to accomplish the objectives of the contract. The Respondent is to submit a fully detailed budget including staff costs and any expenses necessary to accomplish the tasks and to produce the deliverables under the contract.

Costs for subcontractors are to be broken out separately.

IV. EVALUATION AND CONTRACT AWARD

4.1 Evaluation Procedure

This document is a Request for Proposal. It differs from Request for Proposal/Quote in that the County is seeking a solution not a bid/quote for the lowest price. As such, the lowest price proposal will not guarantee an award. Proposals will be evaluated based around features of service, qualifications, experience, timeliness, technical competence, staff expertise and longevity, experience with similar projects, demonstrated timeliness in meeting deadlines, responsiveness to client needs, and competitiveness of proposed fees, and what is determined by the Isabella County Board of Commissioners to be the best solution for the County.

The County may select a limited number of respondents with whom to schedule interviews. Recommendation for a selection will be made to the Isabella County Board of Commissioners and final approval lies with the Commission.

Responsive proposals will be evaluated strictly in accordance with the requirements stated in this solicitation and any addenda issued. All proposals received by the stated deadline will be reviewed by the County Administrator/Controller to ensure that Respondents meet all minimum requirements. Respondents that fail to meet stated qualifications or any proposal that does not contain all of the required information will be rejected as non-responsive.

EXHIBIT A
CERTIFICATIONS AND ASSURANCES

**THIS FORM MUST BE COMPLETED AND RETURNED WITH YOUR PROPOSAL
FAILURE TO SUBMIT THIS COMPLETED FORM MAY
RESULT IN DISQUALIFICATION**

Firm Name: _____

I/we make the following statement of assurances as a required element of the proposal to which it is attached, understanding that the truthfulness of the facts affirmed here and the continuing compliance with these requirements are conditions precedent to the award or continuation of the related contract(s):

1. The prices and/or data have been determined independently, without consultation, communication, or agreement with other proposers for the purpose of restricting competition. However, I/we may freely join with other persons or organizations for the purpose of presenting a single proposal.
2. The attached proposal is a firm offer for a period of one hundred twenty (120) days following receipt, and it may be accepted by the Isabella County without further negotiation (except where obviously required by lack of certainty in key terms) at any time within the one hundred twenty (120) day period.
3. In preparing this proposal, I/we have not been assisted by any current or former employee of Isabella County whose duties relate (or did relate) to this proposal or prospective contract, and who was assisting in other than his or her official, public capacity. Neither does such a person nor any member of his or her immediate family have any financial interest in the outcome of proposal. (Any exceptions to these assurances are described in full detail on a separate page and attached to this document.)
4. I/we understand that Isabella County will not reimburse me/us for any costs incurred in the preparation of this proposal. All proposals become the property of Isabella County, and I/we claim no proprietary right to the ideas, writings, items, or samples, unless so stated in this proposal.
5. Unless otherwise required by law, the prices and/or cost data which have been submitted have not been knowingly disclosed by the proposer and will not knowingly be disclosed by him/her prior to opening, in the case of a proposal directly or indirectly to any other proposer or to any competitor.
6. No attempt has been made or will be made by the proposer to induce any other person or firm to submit or not to submit a proposal for the purpose of restricting competition.
7. I/we agree that submission of the attached proposal constitutes acceptance of the solicitation contents.
8. I/we acknowledge communication of any kind regarding my/our proposal directed to parties other than the County Administrator/Controller may result in my/our disqualification.
9. I/we warrant that no conflict of interest knowingly exists for any member of the project team that contributed to this proposal or prospective contract.

Signature

Date

Title

EXHIBIT B
CHECKLIST FOR RESPONSIVENESS

_____ Proposal was submitted on or before _____.

_____ Required number of proposal copies were submitted.

_____ Proposal was formatted into five major sections: letter of submittal; detailed audit proposal; references; related information; and cost proposal.

_____ Respondent meets minimum qualifications:

1. Licensed to do business in the State of Michigan.
2. Will comply with the Certificate of Assurances set forth in Exhibit A.
3. Submit proposals as specified in this RFP.

_____ Letter of Submittal and Certifications and Assurances were signed by an individual authorized to bind the Proposer to a contractual relationship, e.g., the President or Executive Director of a corporation, the managing partner of a partnership, or the sole proprietor of a sole proprietorship.

_____ At least three (3) references from three (3) clients have been provided.

NOTE: "Yes" answers must be given to each element above for the proposal to be considered responsive.

EXHIBIT C
CERTIFICATE OF COMPLIANCE WITH PUBLIC ACT 517 OF 2012

I certify that neither _____ (Company), nor any of its successors, parent companies, subsidiaries, or companies under common control, are an "Iran Linked Business" engaged in investment activities of \$20,000,000.00 or more with the energy sector of Iran, within the meaning of Michigan Public Act 517 of 2012. In the event it is awarded a Contract as a result of this Request for Proposals, Company will not become an "Iran Linked Business" during the course of performing the work under the Contract.

NOTE: IF A PERSON OR ENTITY FALSELY CERTIFIES THAT IT IS NOT AN IRAN LINKED BUSINESS AS DEFINED BY PUBLIC ACT 517 OF 2012, IT WILL BE RESPONSIBLE FOR CIVIL PENALTIES OF NOT MORE THAN \$250,000.00 OR TWO TIMES THE AMOUNT OF THE CONTRACT FOR WHICH THE FALSE CERTIFICATION WAS MADE, WHICHEVER IS GREATER, PLUS COSTS AND REASONABLE ATTORNEY FEES INCURRED, AS MORE FULLY SET FORTH IN SECTION 5 OF ACT NO. 517, PUBLIC ACTS OF 2012.

(Name of Company)

By: _____

Date: _____

Title: _____

Subscribed to and sworn before me,
a Notary Public, on this ____ day of _____, 20__.

_____, Notary Public
_____ County, State of Michigan
Acting in _____ County, Michigan
My Commission Expires: _____