

COWELL & LaPOINTE, PC

CERTIFIED PUBLIC ACCOUNTANTS
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October 26, 2018

City of Marquette Downtown Development Authority
203 S. Front Street Suite 1-B
Marquette, MI 49855

Dear Ms. Lang,

We are pleased to confirm our understanding of the services we will provide for the next year.

1. We will prepare your biweekly payroll, at our office, from information you provide.
2. We will prepare your quarterly and annual payroll reports: 941, MI 5080, State Unemployment, MI 5081, W-2's and 1099-MISC, if required, from information you compile for us.

Our Responsibilities

In performing our engagement, we will be relying on the accuracy and reliability of information provided by company personnel. We will not examine, audit or review the information. Please also note that our engagement cannot be relied on to disclose errors, fraud, or other illegal acts that may exist. However, we will inform the appropriate level of management of any material errors and of any evidence or information that comes to our attention during the performance of our services that fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention during the performance of our services regarding any wrongdoing within the entity or noncompliance with laws and regulations that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies or material weaknesses in your internal control as part of this engagement.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Your Responsibilities

You are responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, or experience to oversee our bookkeeping services. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Other Relevant Information

I am the engagement partner and am responsible for supervising the engagement.

This agreement will be effective for one year from the date of this letter.

Our fees for the payroll services will be \$125 per payroll.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely yours,



Michael R. Chesla, CPA
Cowell & LaPointe, PC

Acknowledged:

City of Marquette Downtown Development Authority



Director

11/8/18

Date