

# **RESPONSE TO THE RISBRIDGER COMPLAINT**

**Prepared by James L. Dyer, Leelanau County Administrator**

## **I. Introduction: What the Complaint Really Shows**

I take this complaint seriously. Clearly, as Commissioners you take it seriously as well. It raises concerns about payroll, reporting errors, accounting controls, contract management, Board authority, and workplace communication. Those are all subjects that deserve a careful review.

But the complaint should be read for what it is, and for what it proves or does not prove. It is not a finding. It is not an audit report. It is not a legal opinion. It is a collection of allegations and conclusions made by a new Finance Director who held that position for seventy-four days at the time she made the Complaint. In that short time, she asks the Board to remove her from the ordinary supervision of the County Administrator and allow her to report directly to the Board. She also reaches the conclusion that it is the County Administrator that is responsible for the concerns she raises, despite a lengthy history of external reviews, and internal criticism from past finance directors suggesting that another office is responsible. So, does the complaint support its own conclusion? A fair review would say that it does not.

The most important point is this: Risbridger's complaint identifies many of the same weaknesses in the County's finance function that have been identified, for years, by two Finance Directors, by outside auditors, by the Rehmann consulting report, by public news reports, and by the County's Boards own experience, and the Board's decision to establish Finance and Human Resource departments independent from the influence and interference of the Clerk's office and its employees.

The County has struggled with delayed closes, manual processes, material audit adjustments, payroll errors, a lack of complete internal controls over financial reporting, overreliance on external auditors, turnover, inadequate review, and a finance function that has too often depended on institutional knowledge jealously guarded by the Clerk's employees.

I was not trying to preserve that system. I was trying to change it.

That is why the complaint is so important. The complaint confirms the weakness of the old system, but then without justification aligns itself with the very people most invested in preserving that system. Risbridger identifies real problems: late closes, paper journal entries, compensating controls, gaps in software controls, and a lack of modern reporting. But her remedy is not modernization, clearer authority, better software, professional supervision, or a clear and direct reporting structure flowing from the County Board. Her remedy is to remove the Finance Director from the Administrator's supervision, rely again on the Clerk's office, and restore the same practical control structure that produced the problem in the first place.

That is the real problem identified in this Complaint, and the heart of my response.

*Sources: Risbridger Complaint dated June 8, 2026; Risbridger detailed letter to Board dated June 8, 2026; Leelanau County FY2024 Schedule of Findings and Questioned Costs; Rehmann Report as linked on the Leelanau County Finance Department webpage; Leelanau Ticker timeline dated October 9, 2023.*

## **II. The Complaint Should Be Treated as an Allegation, not as a Finding**

Risbridger begins her June 8 email by stating that she is making a formal complaint concerning what she characterizes as financial misconduct, circumvention of Board authority, and intimidation. She invokes the Michigan Whistleblowers' Protection Act and states that she is reporting suspected violations of law, regulation, and misuse of public funds directly to the Board.

That is serious language. But the use of serious language does not make the allegations true. It also does not answer the questions that matter: What was the misconduct? What specific law was violated? What policy was violated? Was the alleged conduct a legal violation, or merely an accounting disagreement, a management disagreement, or a difficult workplace interaction? What documents support the accusation? What documents contradict it? None are provided.

In my view, the Board should separate the complaint into three categories. First, there are specific facts that can be tested by documents, witnesses, emails, payroll records, minutes, contracts, and accounting entries. Second, there are subjective conclusions, such as claims that I acted out of ego, intentionally undertrained her, or could not make logical decisions. Third, there are requested remedies, including her request to report directly to the Board and to be converted to a contract employee.

The first category should be investigated. The second category should be treated carefully, because it reflects mere conclusions and impressions, not proof. Unfortunately, it is this portion of her email that draws the most attention in the media, fuels angry public comment, and political pressure to act. It also presented in a manner calculated to do the most damage to my reputation. The third category is a governance issue and, in my judgment, cannot be granted without impairing my contract, my duties as County Administrator, the statutory structure under the Uniform Budgeting and Accounting Act, and creating more problems than the solution would solve.

## **III. The Existing Weaknesses in the Finance Department Are Real**

The County's finance problems did not begin when I became Administrator. They did not begin when I fired Hartesvelt. They did not begin when Risbridger was hired. They are documented over multiple years. Any fair analysis must admit that fact, and start there.

The County's own Finance Department page states that the Finance Department is overseen by the Finance Director and is a function of the County Administrator. It also states that the Finance Department, under the direction of the County Administrator, is responsible for the integrity and accuracy of the County's financial accounting system, and for budgeting, accounting, monitoring revenues and expenditures, grant accounting, payroll reports, financial reports, purchasing, fixed assets, and related support functions. My contract and job description confirms that I supervise the entire Finance Department, not merely the Finance Director.

That fact is important because it confirms that the Finance Department is not a free-standing constitutional office. It is merely an administrative function. The Finance Director is important, but the Finance Department is part of the administrative structure, and its work is carried out under the direction of the County Administrator, as Chief Administrative Officer of the County, as defined by the Uniform Budget and Accounting Act. This Act is directly referenced in my Contract.

The FY2024 Schedule of Findings and Questioned Costs from that year's audit identified a repeated material weakness in internal control over financial reporting. The finding stated that

material audit adjustments were identified; specifically, that the County had historically relied on its external auditors to assist in preparing the government-wide financial statements and footnotes, and that the County lacked complete internal controls over preparation of financial statements in accordance with GAAP and GASB. It also stated that the County's accounting records were initially misstated by amounts material to the financial statements. While this may have been described as a "clean audit" at a Board presentation that description was not an endorsement of the internal accounting processes and controls used by the County. The Rehmann report, and the unwillingness of Crocker, Zywicki and Hartesvelt to implement its recommendations clearly says otherwise.

Finally, the County on June 20, 2024, and for several years previous, the County had received a *Request for Improvement of Deficiencies-Corrective Action Plan* letter from the Michigan Department of Treasury. One of the two items in that letter referenced the County's budget, noting that "Expenditures have exceeded revenues for the last three years." The letter required a corrective action plan. The County responded on June 26, 2024, that the County will ". . . continue to use fund balance to offset expenditures when there are excess revenues from prior fiscal years." Essentially, the County's practice was to intentionally understate expected revenues when it adopted its budget (primarily by understating property tax, interest earnings, and real estate transfer tax), balance the budget with "fund balance forward," and the prepare budget amendments throughout the year to adjust intentionally understated revenue once it was collected during the budget year.

When I confronted Hartesvelt about this practice, she insisted estimating revenue was inappropriate, and that "we have never done that before." This was the constant refrain from her, Crocker and Zywicki in response to any attempt to modernize the finance function. They maintained this attitude despite my pointing out the clear language of Section 15 of the Uniform Budgeting and Accounting Act, MCL 141.435, that requires a budget recommended by the Chief Administrative Officer of a County which shall include "estimates" of revenue and expenditure amounts. Past practice was inappropriate.

This issue was the beginning of constant disputes with the Finance staff. Hartesvelt and Birkmaier went so far as to demand that I permit them to present a dissenting report to the County Board on the issue of revenue projection. I refused, demanding that we find consensus, but reminding them that it was ultimately both my statutory and contractual obligation to present those estimates, not theirs. Commencing with that that instance of attempted insubordination, I received nothing but internal and public criticism concerning my tenure as County Administrator. Directions that I had given to Hartesvelt and Birkmaier at approximately 3:30 the afternoon of a County Board meeting were publicly criticized during citizen comment approximately three hours later that same evening. This began (or more likely continued) a trend that continues today.

These are not small matters, or merely personality issues. It is not a disagreement over tone. These issues showed the structural weakness in the finance function of the County, and an entrenched resistance to change, that had existed for years. My decision to hire two individuals (Risbridger and Austin Flint-Hinson) with accounting degrees who were both eligible to take the CPA exam, was directly aimed at addressing these long-standing deficiencies.

These same 2024 findings also summarized prior 2023 issues, including untimely Brownfield recording and accounting, internal controls over county finances and poor segregation of duties, lack of written policies required for federal grant management, and the lack of procurement/suspension/debarment review. Some of those findings were corrected, but the

history matters. When I was appointed, the County was not operating from a position of strength. It was operating from a position of long-term weakness, exacerbated by a resistance to change.

Public reporting on the Rehmann operational study tells the same story. The 2023 audit identified numerous material weaknesses, lack of oversight and review, turnover in the finance department, and serious risk that misappropriations would not be detected in a timely manner. Rehmann's consulting work was reported in the media as recommending a more complete transfer of financial responsibility and oversight from the Clerk's office to the Finance Department, along with review of the accounting software system, and other options to improve efficiency and reduce errors. This never occurred. Sean Cowan documented the extensive interference from the Clerk's office as a significant reason for his frustration and decision to resign. Can I be at fault for a failure to implement the Rehmann recommendations made several years before I was hired? Who is responsible? Who has resisted those recommendations? Not me.

These are the same general weaknesses Risbridger identifies in her complaint. She describes a volume of paper journal entries, use of manual inputs, lack of adequate software controls, reliance or compensating controls, and her need to work 50 to 55 hours per week just to bring the processes into operation. She also says she wants to "end the five-year saga of the Finance Department."

On these points, I agree with her. There has been a five-year saga. The difference is that I have been trying to end the saga by hiring skilled and capable people who would not only recognize the problems, but would also demonstrate the perseverance necessary to successfully accomplish the task of establishing a viable, independent, and properly functioning finance department, not by handing the Finance Department back to the same antiquated structure that allowed the saga to continue.

*Sources: Leelanau County Finance Department webpage; Leelanau County FY2024 Schedule of Findings and Questioned Costs, Finding 2024-001 and Summary of Prior Audit Findings; Leelanau Ticker, October 9, 2023; Risbridger detailed letter, June 8, 2026.*

#### **IV. The Complaint Confirms the Need for Reform**

A fair reading of the complaint shows that Risbridger did not walk into a clean, modern, self-sufficient finance operation. She describes the opposite. She says the number of errors was unimaginable. She says there were paper journal entries and substantial manual input. She says the department operates on compensating controls, meaning that control exists only through manual review, such as initials on paper. She says the financial software does not supply the controls the County needs.

Those statements are not primarily an indictment of me. They are an indictment of the system I That existed when I was hired, and which Crocker and Zywicki are struggling to maintain and to regain its control.

The Complaint also validates the very reforms I have been pursuing; clearer authority, better controls, better reporting, better systems, less dependence on one or two individuals, less dependence on the Clerk's office, and a finance function that can stand on its own. A county of Leelanau's size should not depend on paper validations, the personal memory of one person, or informal workarounds to maintain financial control. It should have documented processes, software controls, proper permissions, timely reporting, budget monitoring, written policies, and accountability through the administrative chain of command.

That is not a radical idea. That is basic public financial management.

Risbridger's complaint therefore proves the need for change. But it does not prove that the person trying to change the system is the cause of the system's weakness. She proves and verifies the precise reason that I decided to hire her, and the things I was trying to change.

## **V. The Central Contradiction in the Complaint**

The central contradiction of the Complaint is this: Risbridger identifies the weaknesses of the finance system, but then aligns her requested remedy with the same people and offices that have been fighting to preserve that weak system.

Her complaint repeatedly returns to the Clerk's office. She says she wanted help from Zywicki because she knew the systems in place. She says she and others spoke with Crocker and Zywicki about helping. She presents the Clerk's office as the practical solution to the Finance Department's immediate problems. She also defends or validates Cathy Hartesvelt and Mike Birkmeier, at several points in the complaint.

I am not asking the Board to infer her motive. I am asking the Board to look at the structure and correlation of the Complaint. While nominally directed at me (and to a much lesser extent Jen Kain), the practical effect of the requested remedy would be to remove the Finance Director from the Administrator and place her in a reporting structure that would make the Board, and functionally the Clerk-centered network of institutional knowledge, the source of operational direction and decision making. That is exactly the wrong answer to the problem both Rehmann and the Board have identified.

Rehmann's reported recommendations were about moving accounting responsibility and oversight more completely away from the Clerk, and into an independent Finance Department, replacing outdated systems, improving efficiency, and reducing errors. The direction of reform was toward a professional finance function. Risbridger's requested remedy moves in the other direction. It would fragment authority, weaken administrative control, and put me and any future administrator in the position of being responsible for a budget, reporting, and expenditure control without the ability to supervise the department and staff responsible for carrying out those duties.

That is not reform. That is regression.

## **VI. My Role Was to Reform a Weak System, Not Protect It**

From the beginning, my approach has been to move the Finance Department toward a modern, independent, professional function. That means better software. Professional staff. It means clearer internal controls. It means timely monthly reporting. It means distributing real time financial information to the department managers responsible for budget control, rather than providing paper reports six-week-old. It means reducing reliance on knowledge held by only a few.

That effort necessarily changes relationships and power. It changes who controls information. It changes who has system access. It changes who can say, "this is how we have always done it" to prevent change. It changes how payroll, claims, purchasing, budget monitoring, grants, and financial reporting are managed.

Resistance to that change should not be surprising. But resistance to reform should not be mistaken for evidence that the pursuit of reform is misconduct.

I also recognize that reform during a period of finance instability is difficult. There were gaps in training. There were late closes. There were errors to correct. The Finance Director was under pressure. Staff were under pressure. I was under pressure. I do not deny that the situation was difficult. But a difficult transition is not the same thing as financial misconduct, circumvention of Board authority, or employee intimidation.

## **VII. The Requested Remedy Would Interfere with My Contract and Statutory Duties**

Risbridger's requested remedy is not a minor accommodation. She asks to report directly to the Board and to be converted to a contract employee. That request goes to the core of county governance.

My employment agreement designates me as the County Administrator and Chief Administrative Officer of the County. It also makes me responsible for supervising the entire Finance Department. This is not limited to supervising the Finance Director as a person. It includes responsibility for the entire finance function: budget preparation, budget administration, accounting, financial reporting, payroll reports, purchasing, grant accounting, monitoring of revenues and expenditures, fixed assets, and support to other departments.

The Uniform Budgeting and Accounting Act defines that structure. MCL 141.422b says the chief administrative officer for a county to include the appointed county manager, the controller, or an individual designated by the board of commissioners when the county has not appointed a controller. MCL 141.434 gives the chief administrative officer final responsibility for budget preparation, presentation of the budget to the legislative body, and control of expenditures under the budget and general appropriations act, unless otherwise provided by law, charter, resolution, or ordinance. It also requires budgetary centers to provide the chief administrative officer information the chief administrative officer considers necessary and essential to budget preparation.

MCL 141.438 further provides that the chief administrative officer may cause appropriations to be divided into allotments and states that enforcement of a county general appropriations act is a power vested in the chief administrative officer of the county, not the Finance Director, and certainly not the Clerk. MCL 141.439 provides that expenditures must be authorized by the general appropriations act and allows the legislative body to permit the chief administrative officer to execute transfers within stated limits.

Those statutory provisions do not make the Finance Director an independent officer of the Board. They place the chief administrative officer at the center of budget preparation, expenditure control, budget administration, and enforcement of the appropriations act.

For the Board to grant Risbridger's request while leaving the County Administrator responsible for those statutory duties would place that person in an impossible position. They would remain accountable as chief administrative officer, but the Finance Director and potentially the Finance Department would be removed from their supervision. They would be responsible for the integrity of a finance function that they could not fully direct. They would be accountable for budget control without control over the staff who prepare the information necessary to administer the budget.

That would materially impair my employment agreement and the position the Board hired me to fill. In practical terms, it would be a breach of the County's contractual commitment to employ me as chief administrative officer with responsibility for supervising the Finance Department. At a minimum, it would fundamentally alter the bargain and strip from the position its essential administrative functions.

If the Board wants to restructure county government, it has lawful ways to consider that objective openly, prospectively, and with legal advice. It should not do so indirectly, in response to a complaint, by removing one subordinate department head from the Administrator while potentially leaving the Administrator responsible for the legal and financial consequences of that department's work.

*Sources: Employment agreement to be inserted; MCL 141.422b; MCL 141.434; MCL 141.438; MCL 141.439; Michigan Department of Treasury, Uniform Budget Manual for Local Units of Government, April 2024; Leelanau County Finance Department webpage.*

### **VIII. A Direct Board Reporting Structure Would Undermine Accountability**

A direct Board reporting structure may sound attractive in the middle of a dispute. It gives the appearance of independence. But in this context, it would make accountability less clear, not clearer, and certainly not better.

The Board is a legislative body. It adopts budgets, sets policy, authorizes appropriations, and evaluates the Administrator. It should receive accurate financial information and should be able to ask direct questions. But day-to-day supervision of finance staff, payroll processes, month-end close, journal entries, vendor workflows, grant accounting, software permissions, and internal controls cannot be managed by seven commissioners as a committee of the whole. They have all collectively, and individually, expressed a desire to be a policy making, not an operational body. Altering the reporting relationship of the Finance Director would thwart that desire to focus on policy making. Indeed, the Board recently adopted a Resolution confirming these relationships and objectives.

That is why the Finance Department is an administrative function. It is why the County has an Administrator. And that is why the law identifies budget preparation, presentation, expenditure control, and policy enforcement as responsibilities of the chief administrative officer.

If the Finance Director reports directly to the Board, then who resolves conflicts between the Finance Director, HR, the Treasurer, the Clerk, department heads, and the Administrator? Who directs finance staff? Who evaluates performance? Who decides system permissions? Who prioritizes close, reporting, payroll, AP, grants, and budget work? Who is responsible when the Board receives late, incomplete, or inaccurate information?

A fragmented reporting structure will not fix weak controls. It creates more weak controls.

## **IX. Response to the Main Themes of the Complaint**

### **A. Inability to Facilitate County Operations**

Initially, I must point out that it is not Risbridger's responsibility to "facilitate County operations." As described above, by statute, contract, and job description it is my responsibility. Her responsibility is to assist me in fulfilling these responsibilities.

Risbridger says she encountered inadequate training, late closes, errors, and lack of operational support. I do not deny that the transition was difficult. But those facts are consistent with the longstanding finance dysfunction documented by audit findings, public reports, and Risbridger herself. They do not prove that I caused the dysfunction. They prove that the dysfunction was real and required reform.

Her own description of the problem - months to close, year-end close unfinished, paper journal entries, errors, manual controls - is a description of the old system I was trying to improve. I specifically address each allegation of the Complaint below.

1.a Payroll processing was not limited to Jen Kain. In consultation with the County Treasurer, we were able to use members of his staff, who had prior experience with the County payroll system. In addition, the Sheriff allowed the use of his administrative assistant, who had previously worked as County Payroll Clerk. This system was in place prior to Risbridger's employment date. When she arrived, I assigned as her first task to fully understand the payroll system, fix any shortcomings, and document the process. She was informed that we were preparing to implement the Clay HR system that would electronically manage the time sheet recording and calculation process. Up to that point the entire process was paper based and required hand calculation. She agreed the existing process was inefficient and error prone.

My decision to make use of staff outside of the finance department for payroll and other functions was discussed with the County's external auditor. He informed me that if we restricted persons with check signing authority from exercising payroll or account payable entry, and if the arrangement was for a limited period, he had no concerns. He was aware that I was actively hiring new finance staff. Despite this understanding, staff were frequently confronted by Clerk staff informing them that their involvement in processing payroll was either illegal or improper, and would lead to discipline or audit findings. This was a frequent occurrence where Clerk personnel would undermine department supervisors by discussing so called "misconduct" with staff, rather than their supervisors.

As for my decision to terminate Hartesvelt, I frequently acknowledged to staff the difficulty presented by the timing of that decision. Unfortunately, I could not control the timing of her misconduct and was forced to act when I did. It was not possible to wait for year-end close, and then terminate her for conduct that occurred in January.

Further, I was informed, and personally observed, that the Clerk's staff, particularly Jen Zywicki, had check signing authority, this presented a second reason that they were not initially included in the decision of how to temporarily staff payroll.

1.b Following her interview I initiated a personal phone call with Risbridger. I wanted to make sure that she knew she would be coming into a chaotic environment. She assured me that she had read media accounts about the current turmoil in the County Finance department, as well as the Rehmann Report, and the letter from Sean Cowan detailing the interference from the Clerk's

office that he encountered during his original tenure as Finance Director. I informed her that I was not certain how long I could keep Sean Cowan as Finance Director, but that his departure might present an opportunity for her in a very short time. She assured me that these issues did not dissuade her from considering the job offer. Significantly, she stated that she "thrived on chaos," and felt confident that she could immediately step into the role of Finance Director if that was required. Days before Risbridger was scheduled to start work, Sean Cowan informed me that he would not be continuing as Finance Director. He cited the constant negative public comment about his work as the reason. We did discuss a continued consulting role, but never finalized the details. During this early phase Risbridger did not request any assistance, and seemed to be coping better than I could expect.

1.c. Early in her tenure, Risbridger was extremely vocal about three issues; (1) what she described as an "unbelievable" and "1980's" reliance on paper records and the time consuming need to review or consult these records that lacked the search function of electronic records; (2) the continued reliance on hand calculations, particularly in payroll processing, and (3) the antiquated Harris accounting software, its limitations, and the difficult process required to correct past entries. I agreed and told her that I (and those before me) had encountered resistance to changing these issues from Hartesvelt, as well as Crocker and Zywicki. Her complaints also mirrored some of the shortcomings that had been identified in the Rehmann report. She also told me that she had begun work on a comprehensive written operating procedure for payroll. I told her that I appreciated that she had seen these problems so readily and was working to remedy them independent of my direction. I concurred that these were serious holdover issues from a time when the Clerk's office was responsible for Finance and Human Resources and that I have been working on remedies. I discussed the Finance Resolution I was anticipating presenting to the Board. She reviewed the resolution and agreed it was a move in the right direction. These interactions confirmed in my mind that I had hired the right person as Finance Director.

1.d Eventually, Risbridger did come to me indicating that she needed help. She said that she could not fix a broken system until she first understood how that system worked. Specifically, she said she needed assistance with the 2025 year-end closing. We did discuss several options, including consulting with either her former employer PwC, our current audit firm, or even Rehmann, who had written the report critical of existing County finance systems and controls, and was very familiar with Leelanau County operations. Risbridger insisted that Jen Zywicki was the only real solution.

I did tell her that I was concerned that such a request would be described as a confession of inadequacy on her part. I had experienced that sort of demeaning criticism from the Clerk's office directed toward several of the department heads reporting to me, including; HR, Facilities, Emergency Management, as well as the Treasurer, Sheriff and Family Court. In the eyes of Crocker and Zywicki, none of these employees were competent, they did not understand the accounting system, and they all needed their hands held by the Clerk's office to get things done. I did not want that to occur to Risbridger.

I also told her that the Clerk's office had maintained de facto control of the Finance Department, even after I ended the system of "stipends" which were supposed to "train" Hartesvelt as Finance Director. I told her that I was very concerned that her suggestion would make the County Board's, and my own, objective of an independent Finance Department impossible to achieve. She assured me that she both understood and agreed with the need for a professional finance department independent of interference from the Clerk's office.

Lastly, I told her that my distrust of the Clerk's office stemmed from the reasons that I had terminated Hartesvelt's employment, and their participation in the events that finally prompted me to act.

Despite my clearly communicated misgivings, she convinced me that it was the only way for her to obtain the knowledge that she needed. She assured me that she could avoid the concerns I described above.

Not once during this discussion, or since (I cannot recall if this discussion took place at a single meeting or in multiple discussions over several days) until the filing of this Complaint, did Risbridger indicate any disagreement with my analysis of the downside risks of assistance from the Clerk's office, that I had somehow been responsible for changes to the existing accounting systems, or that I had caused the conditions that made her role as difficult as it was.

Since the request for assistance was focused on closing year end. Given this finite goal, it seemed less likely that this request would become an ongoing request, or continue beyond the completion of year end closing.

Finally, I was hopeful that permitting this assistance would reduce public criticism that the Clerk's office was excluded from assisting the Finance Department during this time of transition. I hoped that it would be viewed as "putting down the sword" (more accurately, putting down my shield) in the ongoing saga of conflict between the Clerk and the Board of Commissioners since the creation of the Finance and Human Resources departments.

It's also appropriate here to state the obvious, the accounting systems and controls now criticized by Risbridger were put in place when the Clerk's office was responsible for Finance and were continued by Hartesvelt.

I informed Risbridger that I would pursue her request, and that I would speak with Michelle Crocker as soon as possible. In the end her precise request was implemented.

1.e The first time that I discussed Risbridger's request for assistance with Michelle Crocker occurred in the finance clerk's office, within a day or so of the discussion with Risbridger, and my agreement to pursue her request. It was a brief conversation, while we both stood near the entrance of the office. I asked if she and Jen Zywicki would be willing to assist with the year-end closing. She replied that she would be happy to provide any assistance necessary. Risbridger was present. I thought that decided the issue, but it did not.

As I recall this conversation occurred on a Friday. Later that day, I was informed that the Clerk had scheduled a meeting in my office. As I recall it was for the coming Monday. I told Risbridger that there might be some problem with our request for assistance. The meeting was between me, Crocker and Zywicki. The focus of the meeting was why I was now requesting assistance from the Clerk's office, when I had not permitted it after firing Hartesvelt. I had no interest in explaining the reasons that I had given to Risbridger. I thought that would be counterproductive and would lead to a refusal to assist. After some discussion, I told them what had changed was that Risbridger had specifically requested this assistance, that I did not wish to dwell on the past, and was now asking for their help, and that if they did not wish to do so, I would respect their decision. I did not tell Risbridger that I would not be asking Zywicki for assistance. I did tell her that I had to make the request through Crocker, her supervisor. After telling Risbridger that I would pursue her request for assistance from Zywicki, I did not deviate from that course of action.

As for the "they are not going to f\*\*\*\*\* train you" comment made to Risbridger, I did say words to that effect. What I meant by that was "they" were not going to duplicate what they had done with Hartesvelt, that the assistance they were to provide was limited to resolving the 2025 year-end, and that I believed she was fully capable of succeeding as Finance Director, if she could understand the existing accounting system, which she had so heavily criticized. I also explained that I had made that same distinction between "training" and "assistance" when I spoke with Crocker and Zywicki. I don't recall doing so, but I probably did apologize for my wording of that response. This strong language was NOT directed toward Risbridger.

#### BRIGETTE WELLER

She was an account clerk, primarily assigned to payroll processing. I had hired her, and she did start the same day as Risbridger. While Risbridger directed her day-to-day work, she was not her supervisor since the County Administrator has full supervisory authority over the entire finance department. Risbridger did inform me that she did not think Weller was catching onto the job, and she worked much slower than she thought was appropriate. There was no indication that this was a critical situation.

Risbridger did make me aware of an incident involving Kain and Weller. Risbridger had not witnessed the incident, but she told me that Weller had described Kain yelling at her and using profanity. Risbridger specifically told me that Weller did not want to make a formal complaint. But we both agreed that the incident could not be ignored. I told her that I would take care of it. I first interviewed Clara Ellis. She told me she had been in the office when the incident occurred. She confirmed harsh language had been used, but she did not hear any profanity. I next interviewed Jan Kain. She agreed that she had been impatient and harsh with Weller but also denied using profanity. I instructed her to apologize, which she did at her next opportunity. I did not force Kain to take vacation. I did say that I would support a request for some time off as compensation for the extra hours she had worked and the stress of assuming new responsibilities.

I informed Risbridger that that Kain had apologized and that I considered that action sufficient to resolve the situation since the conduct was out of character for Jen Kain, and had no other similar conduct or disciplinary issues with Kain. I did not "validate" Kain's behavior based on Risbridger's reports of Weller's performance. The two issues are distinctly separate. I never had a chance to speak with Weller about the incident since she resigned shortly after this incident was reported to me, and I had counseled Kain.

Jen Kain also informed me that she made a mistake concerning Weller's insurance coverage, but that it had been corrected. I do not believe that Kain acted out of spite.

The issue with Weller's final check was not brought to my attention until after payroll had been processed, and as far as I know after she received her check and returned County property. I was told that Weller's final paycheck was processed as a paper check rather than direct deposit, and that it would be exchanged for county property. I do not find that process inappropriate so long as the wages are eventually paid consistent with state law and County policy. Nothing was ever brought to my attention to suggest this was not the case.

#### LEASING v. PURCHASING VEHICLES

This is a blatant misrepresentation. My last conversation concerning this issue with Risbridger came in a meeting with John Gallagher and Sarah Lautner, the week before Risbridger's complaint. We discussed the pros and cons of several options presented by Risbridger. No decision was

made. I specifically told Risbridger that I would accept whatever accounting arrangement she considered best, so long as that process used the proceeds of the eventual sale of the leased vehicles to reduce the cost of future vehicle leases. This was my consistent position over at least three conversations we had about this issue. I do recall telling Risbridger that I thought I had authority to modify the purpose of the motor pool fund, but I also confirmed that to avoid controversy I would take it to the Board of Commissioners for decision, but only if that was the course of action that she recommended. I absolutely did understand her explanation of the concepts of asset and lease liability and made it clear that I would defer to her formulation of the accounting process.

We also discussed the fact that we were transitioning toward leasing, and that there would be at least several years before this transition would be complete, if ever. We also discussed the possibility that we would always have a mixed fleet of some leased and some owned vehicles. Finally, there was the issue of how we accounted for the sale of our currently owned vehicles. Again, I emphasized that we needed accounting and budget processes that facilitated the use of the sale proceeds of owned vehicles to reduce the cost to future leased vehicles.

Within these very broad objectives I was willing to accept any accounting process that Risbridger thought was appropriate.

It is relevant to note that both Crocker and Zywicki were vehemently opposed to vehicle leasing. Their rationale was, as always, that past boards had rejected the idea, and "we had never done it before." It never occurred to me then, but perhaps it should have, that Risbridger was attempting to convince me to adopt an accounting process that would make leasing a less attractive alternative, and validated Crocker and Zywicki's opinion.

#### OVERPAYMENT OF WAGES

I do recall an incident where a retiring employee was mistakenly overpaid a small amount of money. I do not recall the employee's name, the amount, or how the overpayment occurred. Regardless, it was a perfect example of the shortcoming of using paper time sheets and hand calculations to manage payroll. I was told by others that similar mistakes had been made in the past. That is one of the reasons that both Rehmann and legal counsel had advised using electronic payroll processing. I told both Kain and Risbridger that since the retiree was no longer employed by the County and we did not have the easy solution of future payroll withholding; I was not going to seek reimbursement. I believe that our employees should be able to count on us to properly calculate their pay, and that a demand for voluntary repayment, when the overpayment was the County's error, would possibly result in the need for legal action. Rather than intimidating Risbridger, I simply said it was my decision not to seek reimbursement and that I would take fully responsibility for that decision.

#### HIRING OF TWO ASSISTANT FINANCE DIRECTORS

First, off I never hired two Assistant Finance Directors. I have already partially addressed this in part in item 1.b above, but these are additional relevant facts.

I had already notified Risbridger, in a phone call and before she accepted the position, that there was a distinct chance she would transition into the Finance Director position quickly. She clearly indicated a significant interest in that possibility. While I was very interested in hiring both Risbridger, and Austin Flint-Hinson, Risbridger was the candidate that I was actively considering for immediate promotion, if necessary. There was a possibility that I would have hired them both,

but still hired a more experienced Finance Director, or convinced Sean Cowan to remain for an extended period. Given this possibility, Austin's original job offer was for a "position to be designated" with the salary set at the Assistant Director rate.

Unfortunately, to hire both Risbridger and Flint-Hinson and a separate Finance Director, would have required a significant budget amendment, and a complete restructuring of the finance department. I was very uncertain if I could pull that off.

Regardless, on her first day of work, after spending a significant portion of the day with her, I was convinced that Risbridger was the right person for the Finance Director position. She was convincing when she told me that she thrived on chaos, and that disorganization showed the way to organization. We did discuss the possibility of hiring another finance director that she could work under. She assured me that she could handle the job. And was eager to begin. She accepted an offer of promotion to finance director at the increased budgeted salary. I contacted Austin informed him of that decision and indicated his offer would be revised to specify the title of Assistant Finance Director. He accepted that offer and we were able to set a start date at the end of May. Risbridger was informed of these decisions.

In mid-May, Austin visited the County Building when in town to arrange for housing. After meeting with him, I did remark to Risbridger, with Clara Ellis present that I thought I had picked well or picked the right one. I expanded on this by saying that I thought Rio had shown me significant leadership and supervisory ability in a short period of time, that I thought Austin would fit in well into the Department, and that he would have no issues working under Risbridger's direction. In context, my comment was intended as a high compliment to Risbridger, and I was given no reason to believe it had not been taken as such.

#### ABILITY TO COMMUNICATE WITH JIM DYER

This is the most bizarre allegation coming from Risbridger. It is accurate that I actively encourage my direct reports to challenge my opinions and encourage robust discussion when a decision is pending. There have been numerous instances in my career and at Leelanau County when my staff have helped me form an opinion or changed my mind.

I do not recall ever expressing this generally as "calling me out for being an asshole," but if that is how Risbridger recalls it, so be it. I always express it as challenging me when we disagree; to not simply go along, to get along. I have long believed that the best decisions are made in that environment.

This is a bizarre allegation from Risbridger because there are many instances of her challenging me without suffering any consequences whatsoever.

As an example, during an interview for an account clerk position, I asked the candidate if he could tell me the difference between accounting and finance. It's a question I ask frequently in that context. The substance of the answer is less important than how the candidate answers. Risbridger immediately told the candidate that it was an unfair question and not to answer. I have worked for supervisors that would have fired me on the spot for such behavior. We just continued with the interview to its conclusion and proceeded to discuss the merits of the candidate. I was shocked by her conduct but took it as the kind of challenge that I encouraged, so I could not be critical. She suffered no repercussions at all.

Additionally, when discussing the Varley property and my request for accounting solutions if the Board took certain actions, Risbridger initiated a discussion with me, aggressively criticizing me

for "not giving [her] the entire story," "wasting [her] time," and "failing to understand that she researches everything before reaching a conclusion." Rather than pointing out the obvious that she had grossly misinterpreted the assignment and was raising issues that I was already aware of and were my responsibility to resolve, not hers; I simply apologized that I had failed to understand her perspective, had perhaps been unclear about what I wanted her to do, and would consider her working style in future assignments I gave her. Again, no repercussions.

Finally, as indicated above she had no trouble disagreeing with me regarding the accounting process for leased vehicles. I also had no trouble deferring to her opinion.

I can't recall a single instance where I have treated Risbridger harshly, punished her, or disparaged her competency to others because she disagreed with me. Quite the contrary, I respect her opinion on matters of accountancy and other functions related to her job.

#### DELINQUENT INVOICES

I agree that I have asked to use ACH (Automated Clearing House) transfers on occasion. I believe they are more secure, less likely to result in a misplaced check, and they can be used to make same day payments when necessary. Risbridger has told me in the past that she too prefers their use, and would set them up for recurring payments, so long as they can be initiated by Finance, and not automatically withdrawn by the payee. I used ACH payments in the instances mentioned in the Complaint because it was the right thing to do, and I believed it was consistent with the Board's Budget Rules and notion of a "Friday Check" used for making recurring payments, avoiding interest or late charges, and similar cases. I consider the argument that "we have never done [it] before" to be utter nonsense, and the most frequent and consistent response I would receive from Crocker, Zywicki, or Hartesvelt when proposing modernization of the finance department or its process.

### **B. Legal Positions and Withholding of Information**

**Leland Courthouse Property Varley Sale Forfeiture:** This narrative is a misrepresentation of the purpose of the Varley motion presented to the Board of Commissioners and the scope of the task I had given Risbridger concerning that issue.

First, the Varley transaction and the accounting of the forfeited earnest money deposit had been mishandled, since Varley defaulted on the purchase agreement. That largely occurred because it appears the people handling the accounting at the time were unaware of how to deal with the issue, ignored it for nearly seventeen years until it was pointed out by the then Chair of the Brownfield Redevelopment Authority (BRA). Unfortunately, everyone else overly complicated the issue.

The issue as presented in the recent Board motion is actually really simple, (1) the BRA held money that the Board of Commissioners wanted returned to the County, (2) there was an open legal question of whether the Board could by motion compel the BRA to return the money, (3) to eliminate this legal issue, the BRA had passed a resolution offering to return the money to the County. This made both the Board's authority to compel its return, and the legal ownership of the money moot points, and (4) the BRA was asking the County to consider using all or part of this money to fund a recently created Local Brownfield Revolving Fund

Based on comments during the Executive meeting, it appeared to me that the Board would vote to accept the return of the money from the BRA and then decide if it would contribute to the

Local Brownfield Revolving Fund. That could have occurred at the upcoming Full Board meeting, or at some time in the future.

This was fully explained in the EDS presented to the Board. Everything else was unimportant. My attempt to simplify this issue gave the Board the most freedom of action and took no options away from the Board.

It was in this context that I asked Risbridger to identify the appropriate accounting funds and line items for the options available to the Board. The rest of the content of her complaint recites unnecessary nonsense, and documents work that she did not have to perform. I was aware of all the issues that she identified, though I admit that I did not recall that Hartesvelt had located the contract in question, when Risbridger confronted me about this issue. To confirm, I did not tell Risbridger that the County had no legal right to the funds. I told her that the County did not have the right to compel the BRA, by motion, to return the funds. Beyond that assertion, I did not determine legal opinions, I tried to simplify the question by eliminating that as an issue. Given her insistence that a legal opinion was necessary (even though it was not as indicated above) I contacted the Board Chair and recommended this item be moved to the following month since a legal opinion could not be obtained in less than a week's time. He concurred.

**Time Clock Plus and Clay HR:** There were indeed two agreements. Initially the Board approve an agreement with Harris, the supplier of our accounting software. (Which the Board has approved to replace.) Hartesvelt had recommended Time Clock Plus as a fully integrated solution owned and offered by Harris. It was not. It is a third-party plug-in supplied by another company. Based on Hartesvelt's recommendation, the Board approved the purchase. Shortly after the Board approved this purchase, Hartesvelt informed me that the accounts conversion project had failed. Though it was unclear from her description why the conversion had failed, we did discuss the impact this would have on implementing Time Clock Plus. Hartesvelt did not wish to implement Time Clock Plus until the account conversion had occurred. I agreed. It was my understanding, from Hartesvelt, that the contract had not been sent to Harris because the account conversion was pending and had subsequently failed.

Later, Jen Kain suggested a better solution for timesheet management was Clay HR. It was half the price, had full HR Personnel Management features that Time Clock Plus did not, and it offered monthly pricing. Based upon her recommendation the Board voted to rescind its approval of the Time Clock Plus purchase and approved purchasing Clay HR. Based upon representations from Hartesvelt and Sean Cowan, who had cancelled a March date with Harris to finalize the account conversion, I believe that the Time Clock Plus contract with Harris had been cancelled as well.

Risbridger brought to my attention that she had been contacted by Harris technical support (not by Harris sales) to inquire if we were going to proceed with account conversion and Time Clock Plus. This was the first time I was aware that the contract had been forwarded to Harris, or that it had not been cancelled. After reviewing the contract, I determined that there was a requirement that we be invoiced within 30 days of the effective date of the contract. I confirmed that this had not occurred, which supported my belief that a cancellation had been communicated to the Harris sales office. There was also a provision that permitted cancellation prior to (as I recall) 30 days before scheduled installation. Since we had no installation date and had not been invoiced, I was not overly concerned.

Risbridger expressed a desire to revert to Time Clock Plus because she believed that it directly and seamlessly integrated with Harris. IT Director Liana Wilson confirmed that was not the case,

that Time Clock Plus integrated with Harris in the same manner as Clay HR. I decided that we would continue with the Clay HR implementation since we had already paid their invoice and were substantially more than half-way toward completed implementation. I told Risbridger and others that I would contact outside legal counsel if a dispute with Harris arose. She did not protest that decision. In any event it was not her decision to make, it was mine, a consistent theme in her complaint.

As for my inference that the Clerk's office had brought the Time Clock Plus contract to the attention of Harris, I did consider that possibility since the inquiry from Harris came from their tech support staff, which they had significant contact with, rather than sales, which they did not. It was also consistent with past conduct I had heard about from others. In any event, it turned out that Liana Wilson the IT Director had forwarded the contract to Harris. That fact was also communicated to Risbridger, once I became aware.

### **C. Departures From Established Procedures**

**Direction to Activate a Terminated Employee's Credit Card:** I agree that I did suggest that possibility. At the time I was actively trying to convince Sean Cowan to continue employment, he had not formally been terminated, and his offer letter had not yet expired. Regardless, both Kain and Risbridger expressed opposition to that idea. Risbridger pointed out that County Policy made the person to whom the card was issued to personally responsible for the charges made, if not fully supported by an appropriate invoice. I responded that we certainly could not use the card issued to Cowan. I asked for alternatives. Risbridger suggested that we simply pay down the balance of my card in the total amount of the invoices that we currently had on hand. She also suggested use of a (supposedly) inappropriate ACH payment. I agreed that her solution was far better than mine, and thanked her for her diligent work.

We also agreed that the County needed a new credit card provider and a new policy for credit card use. We also discussed issuing credit cards to more employees and using them for routine purchases. We agreed that such a solution would have to wait until after year end close, and the audit.

It is also appropriate to explain that the credit cards issued by State Bank are in a single primary account with a \$15,000 credit limit, with three cards currently issued in the names of Chair Yoder, Dyer, and Risbridger. Since she started work on March 23, it was not until the April full Board meeting, almost a month later, that we could allocate half of the Board approved credit limit of the account to Risbridger. If the County Administrator had the authority to allocate the \$15,000 credit limit as necessary, this situation would not have occurred.

**Inappropriate Deductions from an Employee's Paycheck:** I agree that Risbridger brought this issue to my attention, and that I was concerned. I thanked her for correcting this issue.

Later, in our last one-on-one meeting before her Complaint, Risbridger expressed concern that Jen Kain was responsible for completing benefit covering and individual employee benefit entitlements. She thought there were too many mistakes, and even if there were no errors that finance should be responsible.

She proposed a division of labor that would have, as I recall, HR responsible for identifying the benefits a particular employee was entitled to receive. Finance would then be responsible for applying those benefit rates, and costs, and making all financial calculations, and covering

deposits. This made sense to me. I agreed that we should implement such a plan, and I would work with both her and Kain to flesh out the details. Her response was to file this Complaint

**Proration of Longevity at Retirement:** Again, I agreed with Risbridger that we had to follow the Collective Bargaining Agreement and that an opinion from legal counsel was appropriate, and would control our payments, certainly those going forward and potentially past payments if they were in error. There was no disagreement here.

#### **D. Lack of Transparency to the Board**

**Agreement to severance package due to believed approval without Board of Commissioners:** This is accurate, I do (still) believe that I had authority to agree to this severance and release of claims since (1) by contract and job description I am the County's Chief Personnel Officer (2) the collective bargaining agreement makes me directly responsible to resolve grievances at step two and this agreement was needed to implement a grievance settlement, (3) the amount of the wage portion to be paid under the settlement did not exceed my purchasing authority, and (4) the department head informed me that she would not be able (and would not consider) filling the vacant position for the duration of the salary continuation payment contemplated by the agreement, and as a result the amount to be paid was within the allocated salary budget for the department.

When John Gallagher raised questions, in writing, about my authority to settle this matter I instructed Kain to notify the employee that the payment would be delayed, and that final approval was pending. I then put it on the agenda for consideration by the Board, articulated my reasons for the settlement, which was ultimately ratified by the Board. The settlement was not completed, and the payment was not made until Board ratification occurred.

I never told Risbridger that the only reason that I entered into the agreement was that it did not require board approval. Rather, I said that had I been required to wait for Board approval, the chance to finalize this agreement, and avoid the inevitable arbitration that would result (as well as the cost of arbitration, which would have exceeded the settlement amount), would have been lost. I did not tell Risbridger to process the payment before board approval.

I still believe that I had the authority to reach the agreement in question for the reasons described above, and moreover that it was the right thing to do. I described my rationale to Risbridger, but not as a direction to proceed without Board approval, which I was pursuing. At legal counsel's suggestion, a policy and supporting resolution to expressly define administrative settlement authority was also prepared and presented to clarify the issues.

I had discussed this grievance and the proposed settlement with legal counsel throughout the entire process. I was not advised that this was an inappropriate action on my part. There were also two similar agreements, one shortly before I was hired and one shortly after, that were concluded, processed by Hartesvelt, paid by the treasurer's office, with a check (presumably) signed by the Clerk. Neither were approved by the Board. No one, and certainly not Risbridger in her complaint, has offered an explanation why this agreement was different than the other two.

Despite all the nonsense described in this portion of the Complaint the operative fact is, that when confronted with a dispute concerning my authority, which I had exercised in good faith, this agreement was submitted to the Board for their consideration. I did not force or require anyone, including Risbridger, to violate law, regulation or policy.

## **E. Inaccurate Statements to the Board**

**Direct Lies told to Commissioners:** The fact is I have been working on improving the financial reporting system to the Board. This was well known by Board members by both formal and informal communications. I am sure that Risbridger has simply forgotten the draft of an improved reporting process that I presented at our initial meeting of the Finance Team to her, Gallagher, and Lautner. It is also one of the items designated as goals in the finance resolution adopted by the Board in March, shortly before her employment with the County.

As for the work load that Risbridger reports, I agree that that is accurate and that I acknowledged that to her when I inquired when she would be able to contribute to improving and refining the draft financial reporting system that I had started. I agreed that her workload prohibited any contribution in April, or until the audit was complete. That should no longer be the case, particularly with the addition of Flint-Hinson to the finance team, and the completion of year end closing.

I deny that I have lied to the Board, in the instance claimed here, or at any time.

## **F. Lack of Control or Review**

**Jen Kain Improperly Processing UNUM Payments Without Review.** I considered this to be of like kind to the "Inappropriate Deductions from an Employee's Paycheck" described above, and Risbridger's suggestion concerning a change in the division of labor for benefit management, benefit calculation, and payroll covering. She had only brought this to my attention the week before filing this complaint. I agreed that her proposed division of labor made sense and agreed to get together to work out the details. Again, I thanked her for the work at rectifying these issues. There was no dispute.

## **G. Disparagement of Prior Officials and the Clerk's Office**

**Elizabeth Gray:** When asked about her letter I did express my suspicion that her letter of criticism had been coached by someone. Her letter bore a striking resemblance to the letter sent by Birkmeier to the Board after he resigned. It also used references to meetings or events where only Hartesvelt and Birkmeier participated, or would have known what was discussed. I did not disparage Gray and considered her a good and dedicated employee. I was sorry to see her go.

**Cathy Hartesvelt:** There were times that I did reference Hartesvelt's conduct and my concerns about it to Risbridger. My purpose for these comments was to clarify, for her, my expectations for a finance director. I can't recall her ever objecting to those comments.

I did access Hartesvelt's email as standard practice following a subordinate's departure. I did not enjoy that obligation, and frankly did not do it often enough, possibly missing invoices that had been sent only to her. I generally only had time to review new, incoming email, not past emails. The only time I do recall accessing her old emails sent or received prior to her termination, was to research the process for paying indigent trial and appellate defense counsel. I may have mentioned my findings to Risbridger, but only because the defense firm was asking for payment, and the completion of reports. I do not recall looking for or seeing emails between Hartesvelt and the Clerk's office. In any event, I was aware that most of those contacts were face to face.

As for my direct criticism of Hartesvelt, the Complaint summarizes it exactly. (1) she fell short in the finance, or future projections, component of her job. This was a major area of disagreement between us. Hartesvelt agreed with my evaluation. Prior to her termination, I was looking for courses that might assist her in this area. (2) She had a limited ability to make important decisions without consulting with the Clerk's office personnel, particularly Zywicki, Hartesvelt's former place of employment within the county building. The often-expressed need for the ongoing stipend payments is clear evidence of that fact. After the stipends were discontinued it was apparent that the Clerk's office continued to exert considerable influence over her, despite my status as her supervisor. The event that led directly to her termination is further evidence of this reliance. In late December 2025, Hartesvelt tried to schedule a meeting with Gallagher and Zywicki. Gallagher told me the meeting was to discuss how to get the fourth Commissioner vote to terminate my employment. Hartesvelt claimed it was only to discuss alternatives to managing possible excessive health care costs. She could not explain to me either why Zywicki was included, or why I was excluded from this meeting even though this decision was my responsibility. Even at the end of her employment Hartesvelt was looking to Zywicki for guidance, even though I had already decided expected health care cost overruns costs could be managed by use of the budget stabilization fund, if necessary. (3) My final criticism was not that I had been "left to make decisions singlehandedly." Rather, it was that these decisions were my responsibility, and I could not rely on consistent or useful counsel from Hartesvelt. Worse yet there were times when she interfered with my decisions. This is ultimately why she was terminated.

Risbridger could have no way to know the accuracy of my evaluation of Hartesvelt by "reviewing financial records and controls" as she claims. Financial records do not tell the same story as my ten-month experience as her direct supervisor, all of which obviously predated Risbridger's employment. Finally, as with other aspects of this complaint, it was my responsibility to make this evaluation, and act on it, not hers.

**John Gallagher:** Contrary to Risbridger's claims I trust Gallagher and have told him repeatedly that I consider him a partner in the effort to modernize the finance department. My only criticism is that I thought he should have come to me first to discuss his concerns about the severance payment discussed above. Much of my understanding of the reputation destroying activity of Crocker, Zywicki and Hartesvelt, and their efforts to resist financial modernization, which pre-date my employment comes from him, and his personal experience confronting it.

**Mike Birkmeier:** I did not fire Birkmeier, even though I had the authority to do so, even over Hartesvelt's objection had I found that to be necessary. Rather, he resigned. I was aware of his resignation and cannot ever recall saying that I fired him. But unlike Elizabeth Gray, I was not sorry to see him go.

Risbridger is correct, I was critical of his facile analysis of vehicle leasing. What she fails to say is that, even with his incomplete analysis he concluded that when using the interest rate stated in the Enterprise standard agreement, a four-year lease was financially advantageous. My main criticism was he had failed to consider the enhanced resale value of a managed fleet of vehicles. Generally, he seldom voluntarily contributed to meetings, though Hartesvelt insisted he attend, he avoided responding to my direct questions, and he simply repeated the positions already stated by Hartesvelt.

**Clerks' Office:** In many other areas I have already described my concerns with both Crocker and Zywicki. I have no criticism of their operation of the Clerk function. Even if I did, it's not my place to take exception with their operation of the Clerk's office. That is clearly their job.

My criticism is entirely based upon their constant interference with the operations of other departments. This was precisely the reason the County Board had decided to create independent finance and human resources departments. Clearly, this condition predated my hiring as County Administrator, and it continues today. It was the subject of independent reports and investigations, interviews by Board members, and evaluations by and the experience of past finance directors, all of which are publicly available and are well known. This interference, was the reason many employees described Crocker, Zywicki, and Hartesvelt as the "gang of three." It was the stuff of newspaper reports, and gossip from many sources in the County Building.

They can deny it all they want, but interference by and intimidation from the office Clerk's is the most consistent common denominator of employee complaints in the Leelanau County Building. And it has been for a considerable time.

An example from early on in my tenure as Administrator was Crocker's direct interference in the resolution of a request by a Senior Services employee who sought an accommodation of an adjustable stand desk. The request was being processed by the supervisor and Human Resources, as required by the ADA. When the employee was not satisfied by the initial response from her supervisor, the employee complained to Crocker. Crocker then went to the supervisor, who reports to me, told her that she had sufficient money in her budget, and pressured her to provide the solution desired by the employee. I told Crocker that her interference was both unnecessary and had compromised the process mandated by the ADA. The employee ultimately got what she wanted by following the ADA process. But this experience confirmed what I had heard, that Crocker pitted subordinates against their supervisors to extend her influence beyond the Clerk's office.

There were also instances of her and Zywicki interfering with the Emergency Management and Facilities departments, attempting to direct their operations without consulting me, despite my supervision of both department. There were also numerous instances of directing my Executive Assistant to take action, instead of first consulting me, and placing her in the middle of a difficult position.

Risbridger accurately describes the meeting that I called shortly after her hiring. But she fails to report the actual reason for the meeting. Prior to her arrival I had been receiving multiple reports that Crocker and Zywicki were confronting particularly the accounting clerks, and other employees working on payroll, as described above. They were being told that employees outside of the finance department were not authorized to work on payroll, that there were inadequate separation of function, which made them all subject to audit findings, that even placing a check in an envelope if they had been involved with authorizing the check was inappropriate, and numerous other similar statements. Both accounting clerks were criticized for alleged mistakes and directed to correct by them as Crocker or Zywicki considered appropriate, and they were informed that their work was being monitored, even though their critics were not their supervisors, and had no authority over them, or responsibility for the finance function.

They were not being told not to trust the Clerk's office they were being told that Risbridger would be directing their work daily, and that they were ultimately responsible to me, not the Clerk's office and they need not pay attention to anyone other than me or Risbridger. I said they could count on my protection if their jobs were threatened or they experienced any interference from others. I also assured them that the processes then in place were acceptable to our auditors, despite what they were being told. I also discussed our recruiting efforts, and that Fint-Hinson would be joining us shortly.

As for the comments concerning Bonnie Toskey, I have no idea how friendly Crocker is with her, though Crocker had told me she regards her as a friend, and not merely one of the County's attorneys. But I too have known Toskey as a colleague in the legal profession for over 35 years. I know her well enough to know that she is not going to give inappropriate legal advice to someone simply because they are a friend, and I have said this to others who have suggested the contrary. I review CST bills because it is part of my job to approve them, not to determine how many times Crocker speaks with Toskey.

However, I did bring to Matt Norfjord's attention that Crocker was not following County Policy which required notifying the County Administrator or Board Chair when an elected official sought a legal opinion. She was also not following the Cohl, Stoker, & Toskey internal policy of initiating a request for legal assistance under the retainer agreement. I personally reiterated to Crocker that requests for legal assistance needed to be initiated directly with Norfjord, not Toskey, as Norfjord had requested of me. After these conversations Crocker did begin to comply. That was my only concern.

However, in one notable incident Crocker blatantly violated these standards and misrepresented the advice she had received. She reported to me that Toskey had told her that she "could not" sign the Human Resources Resolution that had been negotiated and prepared by Norfjord, and ultimately adopted by the Board. A call to Norfjord confirmed this was not true. I asked Crocker why she would call Toskey when this was an issue the Board has specifically delegated to Norfjord? No explanation was forthcoming. It's a question the Board should ask as well.

Finally, on another occasion, I did contact Toskey directly, about my concern that she had prepared a step one grievance response for Crocker's signature concerning the partial snow day grievance filed by the Teamsters. I was concerned that this response was prepared entirely from facts provided by Crocker, and that the facts had been misrepresented. From the response prepared it was obvious that she had not heard the whole story about the events that led up to the grievance. I told her that I expected she would verify the entire story when asked to prepare such a response, or a legal opinion, in the future.

These are my candid, and legitimately held, opinions concerning these individuals.

## **X. What I Am Asking the Board to Do**

Specifically, I ask the Board to:

1. Treat the complaint as an allegation document, not as a finding.
2. Separate factual allegations from opinions, conclusions, and requested remedies.
3. Require the Complainant to support factual allegations with documents, emails, policies, Board minutes, or accounting records.
4. Publicly acknowledge that many of the problems Risbridger identifies are the same longstanding weaknesses documented by audit findings and Rehmann-related operational deficiency reporting.
5. Publicly acknowledge that her requested remedy would reverse the direction of reform by removing the Finance Director from the administrative chain of command.
6. Decline any remedy that would impair my employment agreement or my statutory responsibilities as chief administrative officer.

7. Adopt a governance solution that strengthens the Finance Department, not one that fragments it.

The County should move toward a finance system with documented procedures, clear authority, modern software, proper controls, timely reporting, and accountability. It should not respond to this complaint by recreating the very conditions that caused the problem.

## **XI. Conclusion**

Risbridger's complaint deserves review. But it should not be allowed to become a vehicle for dismantling the administrative structure the Board put in place, has tried to implement for over five years, and which the Uniform Budgeting and Accounting Act assumes will be implemented by a County. The complaint itself confirms the problem: the Finance Department has been operating with weak controls, delayed reporting, manual processes, and is institutional dependent on others who refuse to cede control. Those problems were recognized before I arrived, and they are exactly the problems I was hired and expected to address.

The Board should not confuse the discomfort of reform with evidence of misconduct. It should not treat resistance from the old system as proof that the reformer is the problem. And it should not grant a remedy that would make the County Administrator legally and contractually responsible for a Finance Department they are no longer allowed to supervise.

The right answer is not to remove the Finance Director from the Administrator. The right answer is to strengthen the role of the Administrator with better controls, better systems, better reporting, sufficient delegated authority and a shared expectation that everyone, including the Clerk, Treasurer, Finance Director, Human Resources Manager, and department heads, will work within their lawful roles.

That is exactly what I have been trying to do.

Since Risbridger began working for the County, I repeatedly checked in with her, asked her how she was coping, and if there was anything that I could do for her. Shortly before filing this complaint, I asked her if a day she had taken off to attend to some wedding planning issues was helpful for her stress at work. She told me it was. I replied that I would find more chances for her to take time off. Does this sound like someone who bullies staff, and punishes them for noncompliance?

Despite the conclusions about me that she reaches here, I still believe that I made the right decision to hire her. I found her to be knowledgeable and hard working. But more importantly easy to work with. As I noted above, she was willing to challenge me. Other than in the Varley matter where she clearly misunderstood the assignment I gave her and reacted in a manner that caused me to question her judgment in that limited instance, I agreed with virtually every recommendation that she gave me. If my decision making is ego driven, illogical, and focused on matters other than the well-being of Leelanau County and its finances what does it say about Risbridger's advice that I agreed with her so often?

As for my attitude towards Crocker and Zywicki it is born from experience, observed in the suffering of others that have worked for Leelanau County far longer than I have, and confirmed by independent reviewers as noted above.

Further, I endured the insubordination, nonsense public complaints, and shortcomings of Hartesvelt until she participated in an active effort to undermine an important finance recommendation that I made to the Board, and which was 100% actively supported by the consultant hired to assist with making that recommendation, and to seek the fourth vote to terminate my contract.

The one thing that is true beyond any doubt in this Complaint is Risbridger's observation that Leelanau County finances operate on compensating controls, are maintained only by suspect manual measures, and with antiquated software that does not facilitate modern accounting control. I have been working to remedy that since I began working for the County. Is that effort ego driven, illogical, and misfocused? Clearly not. She and I agree on the fundamental problem facing Leelanau County. That she has aligned herself with the people that created this system and have fought so hard to maintain is itself illogical, ego driven and misdirected.

It is telling that so many of her complaints of dysfunction and accounting mistakes are directly related to in County's payroll system, the very paper based, hand calculated process defended to me by Birkmaier (who did consider the integration of payroll and general ledger software as too likely to cause errors) and Hartesvelt who found every excuse possible to delay its implementations. It was most obviously problematic because of long standing neglect of modernization. There would appear to be a need for routine manual overrides and exceptions all of which present opportunities for what comes across as pragmatic decision making to "get it done" and that generates questions, interpretations, and conflicts.

Crocker, Zywicki, and Hartesvelt created or perpetuated this system. Gallagher, Prince, Cowan, Allen and others before them were viciously attacked when they tried to bring change. Now it's my turn. The County Board also saw this when it voted to create independent Finance and Human Resources departments. That so little progress has been made is a testament to the effectiveness of the obstruction practiced by these three.

The one, consistent, force impacting independence of the finance and human resource departments has been interference from the Clerk's office. This interference began long before either I, or Risbridger were employed by the County. It must stop. If that office cannot stay in its lane, the Board must publicly call out these departures and demand they cease. There is absolutely a place for helping a new employee understand an existing accounting process. In Hartesvelt case she became interim finance director in December 2022. Crocker and Zywicki were paid "stipends" to train Hartesvelt that were not discontinued until I was hired March of 2025. My question when I was requested to continue those stipends was, "What training still needs to occur." At some point training becomes direct interference with supervisor authority. That interference must stop.

Now is the time for the Board of Commissioners to move aggressively forward to support the County's finance function with all the resources required to make the transition to independence clean and abrupt. The Board should publicly reiterate its support for the County Administrator's assignment to complete the board's objectives and to make this transition as quickly as possible. This is no longer an area where the Clerk's office should interfere. Any additional training or assistance provides by the Clerk's office to the Finance Director or must be clearly defined, limited in time, and with measurable and meaningful objective. Anything else will simply perpetuate the dysfunction noted by Risbridger, and described in this response

I told Risbridger that my job was to fulfill the Board's vision of finance and human resources departments that were independent from the Clerk's office, and to help the Board assert its control of County operations by vesting them in the County Administrator, an employee the Board selects, supervises, and (unlike an elected official) can remove if necessary. The facts underlying the Risbridger Complaint support the necessity and wisdom of the Board's vision. Why Risbridger now levels her complaint against me, rather than the correct target, is for you as the County's policy makers to decide. It remains a mystery to me.

## Source Notes / Authorities Consulted

All are publicly available, so are not attached here.

1. Risbridger Complaint, June 8, 2026, "Request to Report Directly to the Board of Commissioners."
2. Risbridger detailed letter to Board of Commissioners, June 8, 2026.
3. June 20, 2024, deficiency letter from the Department of Treasury, and the June 26, 2024, response from the County.
4. Leelanau County Finance Department webpage: states that the Finance Department is overseen by the Finance Director and is a function of the County Administrator; also describes the Department as responsible for budgeting, accounting, monitoring expenditures and revenues, grant accounting, payroll reports, financial reports, purchasing, fixed asset inventory, and related accounting/support functions.
5. Leelanau County FY2024 Schedule of Findings and Questioned Costs: Finding 2024-001, Material Audit Adjustments and Preparation of Financial Statements in Accordance with GAAP, repeated from prior year; Summary Schedule of Prior Audit Findings, including 2023-001 through 2023-005.
6. Leelanau Ticker, "What A Long Strange Trip It's Been: A Timeline of Leelanau County's Finance Department Woes," October 9, 2023, summarizing Rehmann audit concerns and later Rehmann transition recommendations.
7. Michigan Uniform Budgeting and Accounting Act, MCL 141.422b, definition of chief administrative officer.
8. Michigan Uniform Budgeting and Accounting Act, MCL 141.434, chief administrative officer responsibility for budget preparation, presentation, and control of expenditures.
9. Michigan Uniform Budgeting and Accounting Act, MCL 141.438, allotments and enforcement of county general appropriations act vested in chief administrative officer.
10. Michigan Uniform Budgeting and Accounting Act, MCL 141.439, expenditure of funds and transfers within appropriations.
11. Michigan Department of Treasury, Uniform Budget Manual for Local Units of Government, revised April 2024.
12. Employment Agreement and Job Description of James L. Dyer as County Administrator.