

**To:** Leelanau County Board of Commissioners

**From:** Elizabeth Gray, Former Finance Department Staff

**Date:** March 9, 2026

**Subject: Exit Letter Re: Formal Statement Regarding Hostile Work Environment, Administrative Failure, and Loss of Financial Controls**

Dear Commissioners,

I am writing to formally place on the record the circumstances that led to my resignation from the Leelanau County Finance Department. While I have transitioned to a new role, I feel a professional and civic obligation to alert the Board to a pattern of administrative negligence and physical intimidation that poses a significant liability to the County. My departure was the direct result of a toxic environment fostered by County Administrator James Dyer.

### **Breach of Professional Conduct and Physical Intimidation**

Throughout his tenure, I have observed a consistent pattern of conduct **unbecoming of an Administrator for you, the Leelanau County Board of Commissioners**. This included raising his voice - primarily with women, physically pounding his desk to intimidate staff, and admonishing subordinates both in common hallways and during public meetings.

For me, this behavior escalated to a critical point on the Monday following the Finance Director's suspension. I was already in a state of high anxiety, suddenly left as the only remaining employee in the department during our busiest month. In this vulnerable position, I was confronted by the HR Manager, who sat on my filing cabinet, while Mr. Dyer stood in the doorway, physically blocking the only exit from my office to discuss the future of the department. **When I requested the presence of my union steward, my request was denied** on the technicality that the meeting was not disciplinary. Regardless of that designation, I was kept in a state of physical containment by two high-ranking county employees. This **tactical use of duress** represents a severe breach of professional standards. The HR Manager's active participation in this incident effectively eliminated any internal path for a fair grievance.

### **Inappropriate Coercion and Administrative Abandonment**

Following the Director's suspension, Mr. Dyer repeatedly emphasized his desire to see me stay with the County and remain specifically in the Finance Department. Given the department's collapse and the high-pressure environment, these comments carried a **threatening subtext**. By emphasizing his desire for my "loyalty" while simultaneously dismantling my department's leadership, he created a coercive atmosphere that implied my career growth was dependent on remaining in a destabilized environment.

During this transition, I was forced to manage high-pressure year-end payroll and critical financial functions with no specific County training and no supervisor to consult. Despite the stakes, Mr. Dyer took a scheduled vacation and **remained consistently unresponsive** to urgent requests, including those regarding the 2025 year-end close, invoice processing, and the 2026 Revolving Drain Fund budget.

This lack of oversight forced a compromise of essential **dual controls** for payroll, as the individual assigned to authorize my work was untrained in the County's specific procedures. Furthermore, I was actively discouraged from seeking technical aid from the County Clerk's office, which further undermined the County's financial integrity during a period of high risk.

Ultimately, the Administrator's **disregard for the stability of the Finance Department** created a level of **operational risk** I could no longer facilitate. Managing high-stakes financial controls without oversight or access to technical support—while simultaneously being subjected to physical intimidation—rendered my position untenable. To remain would have required me to compromise the professional standards necessary to safeguard County assets. I cannot, in good conscience, lend my credentials to an administration that systematically undermines its own internal controls and basic operational responsibilities.

I did not feel safe raising these concerns while employed, as the current reporting structure requires Mr. Dyer to review the very complaints raised against him.

I share these experiences in good faith, with the sincere hope that the Board will take the necessary steps to protect the County's remaining staff and restore its financial integrity.

Sincerely,

Elizabeth Gray

Elmwood Township