

401a Plan. Our review of these questions is limited to the information identified above as it relates to the documents received or obtained or interviews conducted with regard to this investigation. Our review is further limited in that it does not constitute or provide any opinion with regard to the creation or implementation of the Plan and does not constitute an audit or other financial review of the administration of the Plan. To the extent that the Board has questions in this regard, they should retain the appropriate and qualified certified public accountant and/or pension advisor.

1. Allegations of "Ongoing, Open" Michigan State Police Investigation -

The representation by Clerk Dahlstrom that the Michigan State Police have been engaged in an "ongoing, open investigation" regarding irregularities with the 401a Plan are documented in the synopsis of Board meeting of May 1, 2007, caused to be published by the Clerk on May 13, 2007. The synopsis states: "The Board held a closed session to discuss the open, ongoing investigation by Michigan State Police regarding the 401a irregularities posed by the Clerk". On May 30, we made contact with Detective Sgt. Thomas DeClercq, Major Case Team, Michigan State Police, Criminal Investigation Division, whose office is located at 4000 College Road, Lansing, Michigan 48909. We sought clarification from Sgt. DeClercq regarding an MSP investigation. Sgt. DeClercq indicated that Mr. Dahlstrom had visited him on February 8, 2007, at his office. On that date, he did make certain allegations of irregularities with regard to the Township's 401a retirement plan. He specifically mentioned Supervisor Martin by name in relation to those allegations. Sgt. DeClercq indicated that no investigation has been opened and that MSP has conducted no activity since the visit of Mr. Dahlstrom. Sergeant DeClercq made clear that Mr. Dahlstrom was informed that MSP would take no action regarding his allegations or concerns until such time as the Township conducted a forensic audit that indicated that some factual basis for them to conduct an investigation.

In further regard to Mr. Dahlstrom's contact with MSP, we have reviewed the letter of May 16, 2007, from Trustee Williams to Supervisor Martin. In that letter, he documents his efforts to investigate the allegation that there was an ongoing investigation at MSP. He documents in his letter his conversation with Sergeant DeClercq on May 15, 2007. His letter documents that Mr. Dahlstrom did make allegations of fraud and embezzlement with regard to the Section 401a Plan and specifically referred to Supervisor Martin. He makes clear that Sergeant DeClercq indicated that no evidence was offered by Mr. Dahlstrom and that DeClercq's advice to Mr. Dahlstrom was to request that the Township Board conduct a forensic audit