STATE OF MICHIGAN
IN THE CIRCUIT COURT FOR LEELANAU COUNTY

RIO RISBRIDGER

Plaintiff,

v.

LEELANAU COUNTY,

Defendant.
_____/

COURT FILE NO.: 26- 11724-CD
HON.

FILED
13TH CIRCUIT COURT
NOV 23 2026
MICHELLE L. CROCKER
LEELANAU COUNTY CLERK

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_____/

COMPLAINT

There is no other civil action between these parties arising out of this same transaction or occurrence as alleged in this complaint pending in this Court nor has any such action been previously filed and dismissed after having been assigned to a judge, nor do I know of any other civil action, not between these parties, arising out of the same occurrence as alleged in this complaint that is either pending or was previously filed and dismissed, transferred, or otherwise disposed of after having been assigned to a judge in this court.

Plaintiff, Rio Risbridger ("Plaintiff"), by and through her attorneys, RINGSMUTHWUORI PLLC, and for her Complaint against Defendant, Leelanau County ("County"), states as follows:

NATURE OF CLAIM

1. Plaintiff brings this action seeking the recovery of compensatory and other damages

against Defendant for harms and losses suffered due to retaliation in violation of law as alleged further herein.

2. The amount in controversy is well above the jurisdictional requirement or minimum for this Honorable Court.

3. Venue properly lies in this Court pursuant to MCL 15.363 and otherwise.

GENERAL ALLEGATIONS

4. Plaintiff incorporates by reference the allegations set forth in paragraphs 1 through 3 above, and all subsequent allegations, as if fully set forth herein.

5. At all times relevant, Plaintiff was and is a resident of Leelanau County, Michigan.

6. At all times relevant, Defendant County is located and conducted business in Leelanau County and the events giving rise to this Complaint occurred there as well.

7. At all times relevant, Defendant County was a "public body" as defined by the Michigan Whistleblowers' Protection Act, MCL 15.361 et seq.

8. At all times relevant, Defendant was Plaintiff's "employer" as defined by the Michigan Whistleblowers' Protection Act, MCL 15.361 et seq.

9. Plaintiff was employed by Defendant as its Finance Director and had worked in that capacity from March 23, 2026 to October 2, 2026. During her employment she reported to the County Administrator who was her boss.

10. Plaintiff was highly qualified and motivated to do the job, one she hoped to retire from eventually.

11. Prior to Plaintiff's hiring, Defendant had a history of significant turnover in its Finance Department, and otherwise, due to the County administration's mistreatment and mismanagement. This included six Finance Department employees (including two former

Directors) and multiple County Administrators.

12. Shortly after Plaintiff beginning the job, the County Administrator at the time (James Dyer) began to engage in inappropriate workplace behavior, including violent and threatening outbursts and obscene language directed at subordinate employees, including Plaintiff.

13. This was the same type of behavior prior departed employees had reported.

14. In fact, prior to Plaintiff's employment beginning, Dyer's similar misconduct was the subject of at least three formal complaints by female employees, which resulted in investigations.

15. As time went on, the Administrator began to engage, and direct Plaintiff to engage, in practices that were contrary to best financial practices, contrary to County policy, intentionally misleading to the Board of Commissioners and other violations of law. This included failing to disclose conflicts of interest and taking actions that were in his self-interest.

16. Furthermore, with the knowledge and support of the Administrator, the County's Human Resources ("HR") Director, was also engaged in inappropriate conduct, similar in nature to the Administrator's. These actions included overt hostility to employees, improper payments to employees, inappropriately deducting insurance premiums from employees pay and illegally withholding of employee paychecks, among other things.

17. When Plaintiff confronted the HR Director about her actions, she became hostile to Plaintiff in numerous ways, including requiring Plaintiff to take on some of her job duties, falsely reporting to the County Administrator that Plaintiff was abusing paid time off, among other things.

18. Many of these violations and suspected violations of law were reported to the Defendant by Plaintiff. By way of example, on June 8, 2026, Plaintiff submitted a report containing many, but not all, of the reports she made to the Defendant. See **Exhibit A**.

19. Shortly after Plaintiff's report, Defendant authorized its legal representation to conduct an investigation of Plaintiff's report. Upon information and belief, numerous employees were interviewed about Plaintiff's report and related matters. Upon information and belief, this was the third such investigation of Administrator Dyer.

20. The investigation largely supported Plaintiff's reports against County Administrator Dyer and HR. As a result, Dyer was terminated by a unanimous Board vote, and a severance agreement was negotiated paying him approximately $70,000.

21. Immediately after the decision to terminate Administrator Dyer based upon the investigation findings and recommendations, certain Commissioners characterized Dyer as the victim, blaming Plaintiff for his termination. One Commissioner went so far as to say Dyer got "screwed" because of Plaintiff's report. Others praised him despite the investigative findings of his wrongdoing.

22. The Commissioners' statements and conduct significantly undermined Plaintiff's authority and gave Plaintiff, and other County staff and officials, the clear message that she was the "problem" and to treat her accordingly. Such statements and conduct were the beginning of Defendant's retaliation against Plaintiff but would not be the last.

23. From that point on, and directly related to Plaintiff's report, Plaintiff's work conditions, terms and privileges took a drastic turn for the worse, which only progressed as time went on.

24. Defendant's retaliation for Plaintiff's reports came from numerous sources, including certain Commissioners, the County Treasurer and the HR Director, among others.

25. Such retaliation included undermining Plaintiff's ability to do her job, hyper-critical and inaccurate criticisms of her work including during public meetings, intentional and inaccurate

accusations that she jeopardized the County's financial viability, false claims that the Treasurer had been left out of County financial and budget analysis, refusal to follow her direction as to best financial practices, isolation and refusing to communicate with her.

26. As the weeks went on the retaliation escalated. This included refusing to approve a pay increase that Plaintiff was entitled to, refusing to authorize the hiring of a staff accountant (which would have saved the Defendant approximately $40,000) because Defendant thought Plaintiff was going to hire a prior whistleblower (regarding Administrator Dyer's misconduct) who Defendant characterized as being "against" the County.

27. The Defendant's aforementioned "calling out" of the prior whistleblowing employee as "against" the County was a clear message to Plaintiff, and others, that she was viewed as being "against" the County too.

28. During this time, one Commissioner threatened female staff, including Plaintiff, that he was watching them and knew when they came and went and what they were wearing, including the type of jeans they had on, to intimidate Plaintiff.

29. All of the aforementioned acts of retaliation caused Plaintiff significant anxiety, emotional distress and negatively impacted her health and well-being.

30. Unfortunately, the retaliation continued. During a public meeting, broadcast on YouTube, one Commissioner maliciously and falsely accused Plaintiff of manipulating the County's budget to benefit herself financially, essentially a criminal act.

31. Plaintiff was shocked and immediately became tearful and left the meeting.

32. The Commissioner's baseless accusation defamed Plaintiff's character, ethics and further undermined her ability to do her job, not to mention humiliating her and her family.

33. As a final act of retaliation, that Commissioner repeated the defamatory statements

to the media, further broadcasting the defamation and damaging Plaintiff.

34. In response to the Commissioner's defamatory comments, the reporter contacted Plaintiff to get her response.

35. Not able to take any further retaliation, and due the substantial emotional and physical harm the pattern of retaliation caused her, Plaintiff was forced to resign.

36. All of the foregoing retaliatory acts substantially and adversely impacted the terms, conditions, pay and privileges of her employment. Furthermore, it resulted in Plaintiff's constructive discharge.

37. As a direct and proximate result of the illegal retaliation Plaintiff has endured significant and lasting emotional distress resulting in physical harm as well.

38. Additionally, Plaintiff has suffered economic and reputational harm caused by the illegal retaliation.

COUNT I-WHISTLEBLOWER PROTECTION ACT VIOLATION

39. Plaintiff incorporates by reference the allegations set forth in paragraphs 1 through 38 above, and all subsequent allegations, as if fully set forth herein.

40. At all times relevant, Defendant was a "public body" as defined by the Whistleblower Protection Act ("WPA") MCL 15.361et seq.

41. At all times relevant, Plaintiff was an employee of Defendant and reported to Defendant violations or suspected violations of law, as hereinbefore alleged.

42. Due to and because of Plaintiff's reports, Defendant engaged in unlawful retaliation against her in direct violation of the WPA.

43. Defendant's illegal retaliation amounted to significant adverse action against Plaintiff in the terms, conditions, wages and privileges of Plaintiff's employment in violation of

the WPA.

44. Defendant's violation of the WPA directly and proximately caused Plaintiff significant and ongoing harm, including emotional distress manifesting in physical symptoms, economic loss and harm to her reputation.

45. Additionally, Defendant's violation of the WPA entitles Plaintiff to her attorney's fees as provided for in the Act.

WHEREFORE, Plaintiff, Rio Risbridger, respectfully requests that this Court enter a judgment against Defendant, Leelanau County, in her favor in excess of $25,000.00 that is reasonably calculated to compensate her for damages, including costs and attorney fees, and all other relief deemed just by the Court.

RINGSMUTHWUORI PLLC

Date: November 23, 2026

By: _____
Blake K. Ringsmuth (P44013)
Attorney for Plaintiff

JURY DEMAND

Plaintiff, Rio Risbridger, by and through her attorneys, RINGSMUTHWUORI PLLC, demands a trial by jury of the above-captioned matter.

RINGSMUTHWUORI PLLC

Date: November 23, 2026

By: _____
Blake K. Ringsmuth (P44013)
Attorney for Plaintiff

EXHIBIT A

June 8th, 2026

Leelanau County Board of Commissioners
8527 E. Government Center Drive
Suttons Bay, MI 49682

RE: Request to Report Directly to the Board of Commissioners

Dear Members of Board of Commissioners:

I am writing to you to formally place a complaint concerning a pattern of conduct by County Administrator and Human Resource Manager that constitutes financial misconduct, circumvention of board authority, and a pattern of intimidation. Pursuant to the Michigan Whistleblowers' Protection Act (MCL 15.361 et seq.), I am presenting these concerns directly to the Board of Commissioners, as a public body, regarding suspected violations of laws, regulations, and the severe misuse of public funds. I had hoped this email would not be necessary, given the open investigation into Jim Dyer's fostering of a hostile work environment. However, the lack of corrective action in addition to the severity of the situation has left me without a workable path forward, leading to formally raising my concerns.

In my time here, I have repeatedly found myself the only safeguard ensuring the Finance Department complies with the law, generally accepted accounting standards, and County policy. Based on what I have witnessed, I do not believe these standards would be upheld by either the County Administrator or the Human Resources Manager were I not here to insist on them.

I have identified several concerning factors, most of which stem from the current reporting structure. Under the present County Administrator and Human Resources Manager, I do not have the tools or authority necessary to carry out my responsibilities effectively. I therefore respectfully request two changes: (1) that I report directly to the Board of Commissioners, and (2) that I transition to a contract-employee arrangement until further notice, as the work currently required extends beyond the scope of my job description.

I have been the Leelanau County Finance Director for 74 days (March 23–June 5). Within 74 days, it has been very clear that under the County Administrator and Human Resource Manager, policies and contracts are not being followed or respected.

The bullet points below summarize my primary concerns. They are not exhaustive, but they reflect what most warrants your immediate attention. Given the severity of the situation, I am glad to continue this conversation beyond this letter, and I can provide a complete, detailed account of each concern at your request.

1. Inability to facilitate operations of Leelanau County.
2. Determination of legal positions and withholding of information.
3. Departures from standard and established procedures.
4. Lack of transparency to the Board of Commissioners.
5. Inaccurate statements to the Board of Commissioners.
6. Operating with a clear lack of control or review.
7. Repeated disparagement of Former Finance Director Cathy Hartesvelt, Former Assistant Finance Director Mike Birkmeier, Chief Clerk Jen Zywicki, Clerk Michelle Crocker, and Treasurer John Gallagher.

I am fully committed to serving Leelanau County and its taxpayers, and I respectfully ask the Board to grant the two requests outlined above so that the Finance Department can operate both legally and effectively. Given the urgency of these matters, I also request that this be added to the agenda for the June Executive Meeting, or that a special meeting be convened to address it without delay.

Respectfully,

The following provides the complete detail for each concern summarized in the letter. The numbering corresponds to the numbered concerns in the letter. All dates, names, amounts, and quotations are stated as I experienced and recorded them.

1. Inability to Facilitate Operations of Leelanau County

Although this continues to be the tone of operations under Jim Dyer and Jen Kain, this became very clear within the first two weeks of my employment as Finance Director. Please note that as a previous Auditor, I would consider the firing and inability of a timely replacement to be an audit finding not to mention a huge risk for county finances. Here are the situations I observed at Jim Dyer's direction, where employees in the Finance Department were placed without adequate knowledge or training.

a. Jen Kain had to process payroll because Jim Dyer would not allow staff to consult Jen Zywicki. Jen Kain, who had zero experience in payroll processing, personally told me, "I would just come in and want to cry at the amount of work we would have to do."

b. I was hired into the Assistant Director position and transferred directly to Finance Director upon arrival. When I began on March 23, no one was available to train me, as the Interim Finance Director had departed before my arrival. I was told that this early departure was intended to allow a "clean transition." Mr. Dyer had previously assured me that the Interim Finance Director would be the person to train me. I believe the departure had other reasons.

c. As a result of inadequate operations under Jim Dyer, I walked into the Finance Director position with more than three months to close not to mention year-end close. Without adequate supervision or appropriate departmental controls, the number of errors discovered was unimaginable. The required substantial rework to correct these errors was in direct response to stress and inadequate supervision of the Finance Department staff.

d. Upon recognizing the severity of the work needed to be completed, I went directly to Jim Dyer to request help and to create a path forward. I suggested that Jen Zywicki assist, as she is knowledgeable about systems in place. Jim Dyer was notably resistant and instead directed me to contact PwC, my former employer, regarding the potential of consulting support. He stated that involving the Clerk's office should not be an option because, in his view, they would have an agenda to remove me or to demonstrate publicly I was inadequate as Finance Director. I repeatedly asked whether we could request Jen Zywicki's help, as I genuinely did not see another way out of the situation.

   Shortly after this conversation, Jim Dyer met with Chairman, Steve Yoder.

   i. When informed of the situation, Steve Yoder stated that we needed to bring someone in, and quickly, because the situation was serious.

   ii. I showed Steve Yoder the paper journal entries to illustrate the volume of manual input the processes required.

   Steve Yoder told me to hold on and that we would get through it. Although Jim Dyer was very hesitant, I obtained his agreement that we would ask the Clerk for help. During that conversation, I was warned that I needed to be very careful, as the Clerk's office would "keep score" and come after me when they saw fit.

   The next morning, Jim Dyer informed me that we would not be asking Jen Zywicki for help. Later that same morning, he asked Michelle Crocker for help in the Finance Department, in the presence of both Clara Ellis and I.

e. Following this, Jim Dyer had multiple conversations with Michelle Crocker and Jen Zywicki, as did I. After speaking with Michelle Crocker and Jen Zywicki, both of whom indicated they would help and this would be considered 'training' the Finance Director role, I told Jim Dyer that we should still ask them for help. At this point I was urging him to allow it, as I knew there was no way forward without their assistance or other outside help. Jim Dyer interrupted me, slammed his hand on his desk, and yelled, "They are not going to f_____ train you," before I could finish my sentence. He then added, "Sorry, I shouldn't do that."

Bridgette Weller: Please keep in mind while reading the following, Bridgette Weller was my payroll clerk directly reporting to me. Bridgette Weller started on the same day as me. Bridgette Weller worked in Leelanau county for less than four weeks.

Jim Dyer let me know there was a Civil Liberties Violation. Jim Dyer stated it was for Bridgette Weller against Jen Kain. Jim Dyer has made the Civil Liberties Violation seem like this was due to a situation where Jen Kain swore at Bridgette Weller. (This is the next item listed below.) I believe this is due to the 'insurance incident'. I have informed Jim Dyer of this situation, and this is what I thought it was about and Jim Dyer did not care about understanding or listening. This is my understanding of the events:

- Bridgette Weller started on March 23rd, same day as me.
- At this time Bridgette Weller is told by Jen Kain that she has to get our insurance because Bridgette Weller is not covered by a spouse or a dependent.
- Bridgette Weller informs me that Jen Kain said she is going to hold her 'new' insurance card hostage until she turns in her current insurance card which then Jen Kain will call her current insurance and cancel Bridgette Weller's insurance plan.
- When I was made aware of this, I suggested she should talk to her Union rep.
- Bridgette Weller talks to her union representative which then states that she does not have to cancel her current insurance.
- Bridgette Weller's pay checks are paid as if she is on the county's insurance and I believe $83 was withheld from her pay.

During a payroll week, I left early because I had to travel back to Grand Rapids for an appointment.

- During this time, my payroll Clerk was cursed at by Jen Kain within the terms of 'Fucking figure it out' and Jen Kain then storming out because they could not figure out a portion of payroll.
- Leaving my payroll Clerk on her second ever payroll processing to do it by herself
- I was only made aware of this because my payroll clerk filed a formal complaint following working hours.
- The following day, I made Jim Dyer aware of the situation as this was a formal complaint. Jim Dyer tried to validate Jen Kain's actions by stating that I said Bridgette was not performing as expected. I told Jim Dyer that Bridgette is still very new and it doesn't matter about her performance, the Human Resource Manager should not say this or do this to my employees or any employees in the county. Jim Dyer then informed me that Jen Kain is very stressed, and Jim is going to make her apologize and then force her to take a vacation.

Bridgette Weller had put in her resignation and did not turn in her key's same day.

- As I was in the process of payroll, Jen Kain informed me that we need her keys or else we are going to hold her check.
- I asked Jen Kain if I could talk to Bridgette Weller as I knew tensions were high between Jen Kain and Bridgette Weller from separate matters described above. And I could not find any information on policies that stating we will hold payment of employees when keys were not turned in.
- I was told by Bridgette Weller that she would drop her keys off that day.
- Without additional thought, as Bridgette Weller stated she would turn in her keys that day, I continued to finalize payroll which resulted in an additional check than expected.
- I was then told after printing the checks that Jen Kain went into Harris and removed Bridgette Weller's direct deposit because Jen Kain had decided to hold Bridgette Weller's check without finalization or including me within further conversation.
- When I told this situation to Jim Dyer, he stated that this is normal and that he would have done the same thing in Jen Kain's position.

- When I stated that I felt Jen Kain did this out of spite, Jim Dyer stated Jen Kain had apologized to Bridgette Weller as Jim Dyer has told Jen Kain to do.

Leasing vs. Purchasing Vehicles: I was made aware that the county has decided to lease all vehicles moving forward. Jim Dyer informed me that he believes we should just change the purpose of the Motorpool fund without Board approval. I expressed that I did not feel comfortable with this as it is a fundamental change to the purpose of the fund.

- Jim Dyer stated that this is what other counties do and this is what we should do.
- I then stated we need to also create the asset and lease liability, plus we need to complete all the calculations to ensure they are accurate, Jim Dyer was unable to understand and stated we will be changing the motorpool fund.

Overpayment of Wages: I was made aware of overpayment of wages. Initially I was made aware by Jen Kain, who told the Finance Staff to process the payment within payroll after it was already paid. A clear example of lack of review and inadequate power provided to Jen Kain within the Finance department. Jen Kain told me if we could do anything but ask her to pay it back that would be great because the person overpaid hates her guts. Jim Dyer then brought this up and asked how we can make this "go away". When I stated it would be best to pay it back, I was met with intimidation to not do this, then he just stated he would pay it himself so he would not have to deal with this situation.

Hiring of two Assistant Finance Directors: Following the meeting with the future Assistant Director Jim Dyer stated directly to both Clara Ellis and I; "Looks like I picked the right one". Making me believe that it was a "toss up" of which employee he would pick to fulfil the role as the Finance Director.

Ability to communicate with Jim Dyer: Jim Dyer states that he can be a real asshole, so he expects his staff to call him out on when he is being an asshole.

- I feel that it is very clear staff is unable to 'call him out on being an asshole'. In addition, when staff do call him out for being an asshole, they are met with hostilely, punishment, direct remarks to other employees about their competency in their current position.

Delinquent Invoices: There have been continued instances of invoices over 60 days late due to either being emailed directly to the County Administrator or Cathy Hartesvelt. One for example is the Worker's Comp. policy with AF Group. Just as Jim Dyer's credit card, Jim Dyer instantly makes a decision to initiate an emergency ACH, which we have never done before, and process the payment instantly as Jim Dyer says.

2. Determination of Legal Positions and Withholding of Information

Leland Courthouse Property Varley Sale Forfeiture: On May 14, 2026, Jim Dyer informed me that he needed an accounting perspective on how the County would complete a capital infusion to Brownfield. After a lengthy discussion of the forfeiture details, I remained unsure whether the balance was $96,000 or $100,000 due to the lack of information provided by Jim Dyer. Because of this uncertainty, I told Jim Dyer that I was not comfortable making a determination and would need to review the contract. As we concluded, Jim Dyer stated that, to his knowledge, neither Cathy Hartesvelt nor Mike Birkmeier had been able to locate a contract. In addition, he stated I would not find any information if I looked for it. I was told by Jim Dyer that I needed to make a decision by noon. (Which was in one hour.) When asked what I would say if I were required to decide now, I responded that I did not have enough information and would not feel comfortable making the decision.

I then spent approximately four hours compiling all of the information I could find regarding this matter. My findings were as follows:

- A December 2024 Board of Commissioners meeting at which Cathy Hartesvelt presented and the Board moved to have Brownfield repay the forfeiture balance related to the Varley contract. (This presentation included in-depth research by Cathy Hartesvelt.)
- A December 2025 Brownfield Board meeting at which Cathy Hartesvelt presented the Varley contract in detail, including the contract itself and the 2024 BOC minutes.

- 2026 Brownfield Board meeting minutes in which Mr. Dyer discussed Cathy Hartesvelt's presentation and drafted a resolution, including in-depth research regarding the timeline of the forfeiture.
- Adjusting journal entry details regarding the $100,000 loan, of which $50,000 was written off and absorbed by the County. (Not an infusion to Brownfield.)

Based on this review, I am concerned that this information was withheld so that I would reach a determination consistent with the outcome Jim Dyer wished to see completed for the Varley contract in relation to Brownfield. When I met with Jim Dyer regarding this matter, Jim Dyer confirmed that he in fact did not feel that I needed to know the background as he believed the county has no right to the forfeiture balance held by Brownfield.

I believe the matter was misconstrued in the agenda presented to the BOC, as the Brownfield resolution contains incorrect information regarding the $100,000 loan, no background to previous resolutions by the BOC, or legal opinions on the right to the forfeiture balance. During the BOC meeting, the Brownfield presenter stated, "We want to give it back," yet behind closed doors Jim Dyer stated that the County has no legal right to the funds and that returning them is the only way to appease the County, even though the money is not the County's. Clearly showing a lack of transparency to the BOC and conflict of interest.

Jim Dyer stated, within our meeting to follow the initial discussion, that the resolution was drafted specifically to make clear that the County has no right to the money, and that the 2024 motion has no standing because it predates the current Board. However, when questioned directly, Jim Dyer acknowledged that he worked on this matter during his third week as County Administrator; omitting that he was present, thanking the Board for hiring him, at the very meeting in which the Board decided to have Brownfield repay the forfeiture over three years in equal payments.

In addition, within our meeting to follow the initial discussion, Jim Dyer stated we do not have enough information to bring the matter of the Varley forfeiture balance to the BOC and this needs to be taken off the agenda. The previous day, Jim Dyer stated that he would not take this off the agenda as there was a motion in place and you cannot take this off the agenda unless the BOC does it independently. Directly misleading the BOC and intentionally misleading his subordinate, myself, after at least a 2 hour conversation regarding this matter the previous day.

When discussed last, I asked if there was a legal opinion on who has the right to the forfeiture balance, I was told by Jim Dyer that the BOC does not want the funds, and the only legal advice will be on how they can legally give the money back to Brownfield. Clearly not respecting the interest of the BOC or the decision made at the May BOC meeting.

Given these concerns, and the meeting that followed with both Jim Dyer and Lauren Cypher, there is a clear course of action which speaks to Jim Dyer's inappropriate determination of legal opinions and intentional withheld information.

Time Clock Plus and Clay HR: The County Administrator entered into two agreements: one with Time Clock Plus and one with Clay HR. Upon uncovering his mistake, Jim Dyer stated that the signed Time Clock Plus contract had been obtained illegitimately by Time Clock Plus. In front of both Liana Wilson and Jen Kain to infer that the Clerk's Office provided this contract. Subsequently, Jim Dyer clarified that the signed contract had in fact been provided by Liana Wilson. I asked for a legal opinion if we are in fact required to pay for both services, Jim Dyer has refused to get legal advice as he has determined we are not legally obligated to pay for Time Clock Plus in his opinion.

3. Departures from Standard and Established Procedures

Direction to Activate a Terminated Employee's Credit Card: I came into the office one morning and immediately met with Jen Kain, who told me that Jim Dyer's credit card had been shut off and that we needed to activate Sean Cowan's credit card because a Commissioner was upset that a card had been declined at a hotel. Jen Kain asked me to take the call from the credit card company, when it came, to activate Sean Cowan's card. Sean Cowan was a terminated employee at this time.

- I asked Ms. Kain to pause and told her that I would discuss the matter with Jim Dyer when he got into the office.
- Jim Dyer did not arrive until well after 10:00 a.m. (Normal time which Jim Dyer arrives to the office) I then had a lengthy conversation with him, explaining that it was inappropriate to activate and use a terminated employee's credit card, and I asked what was wrong with his own card. He avoided discussing his credit card and stated that he saw nothing wrong with using Sean Cowan's.
- The conversation ended with asking Jim directly what he wanted me to do, as he was clearly not receptive to my concerns. He ultimately agreed that he would pay the balance on his own card so that it would no longer be declined.

Inappropriate deductions from an employee's paycheck: Upon running my first payroll covering, (paying deductions withheld from employees, i.e. FSA Accounts or 401(a)) I was made aware that balances withheld from new employees were more than what was paid to the applicable corresponding company. I immediately brought this to the attention of Jen Kain as this is incorrect and we should pay exactly the balance in which we deduct from employee's pay checks. Jen Kain stated that this is how we have always done it and if we are going to change how we do things that people are going to be very upset by this change and that she just needs to know what I want to do moving forward. Jen Kain also made the statement, that the employee related this to, that she did this because she calculated it and the vendor's proposed deduction was different. In addition, Jen Kain remarked about the employee being just a kid and if it wasn't done this way, there would be double payment from one of his paychecks which he has no money to do this with.

- I called the vendor, got the problem fixed by changing his deductible on their website, unneeded difficulty due to lack of understanding from Jen Kain as she was placed in a position of power with inadequate review prior to my arrival. There was no need for a double payment as stated by Jen Kain.

Proration of Longevity at Retirement: I was made aware that prorated longevity payments were made outside of union contracts. I directly talked to Jen Kain as I believed they were in line with the union contracts. Jen Kain stated that this is how we have always done it although Legal thought we did not need to pay this out. Jen Kain also stated there were a lot more benefits we have always had although they are not in writing just as this proration of longevity.

- I brought this up to Jim as I found this deeply concerning and Jim instantly asked if this is what Jen Zywicki thought and then I further explained the situation and that Jen Kain discussed with legal which believed we did not have to pay these balances. Jim Dyer stated that he would talk to legal. I stated to him that if this is what we are doing, I would like to amend the union contract to have this in writing.
- The legal advice was not shared until yesterday, which is about 3-4 weeks after occurrence. There is no letter of understanding or addressment of this incorrect payment to retirees.

4. Lack of Transparency to the Board of Commissioners

Agreement to severance package due to believed approval without Board of Commissioners: On Monday, April 27, Jen Kain informed me that a payout would be made to a terminated employee, stating that we normally do this for terminated employees. She gave me a single sheet of paper, which I later learned was one page of a full severance agreement, listing the employee's name and the amount. Jen Kain and I agreed that, given how busy I was, it made the most sense to process the payment in May (the following week).

Having heard about the situation and recognizing that this was not, in fact, normal procedure but a severance payment, I raised it with Jim Dyer. Jim Dyer explained that he had entered into the agreement. When I expressed frustration at the limited transparency provided by Jen Kain, Jim Dyer stated that the only reason he agreed to the severance agreement was that it fell within his approval authority and did not require Board involvement.

- Every red flag was going off for me as I was told, "The only reason I entered into the agreement is because we didn't have to go to the Board and I could approve it." I tried to tell Jim Dyer that I don't

believe he has the authority to enter this agreement. Jim Dyer told me I was wrong and to process the payment.

I raised my concern with Jen Zywicki, who advised that Jim Dyer did not have the authority to enter into the severance agreement and that the matter had to go before the Board of Commissioners.

The Friday of this week, Jen Kain came to me unexpectedly and said the terminated employee had been calling repeatedly and that we needed to make the payment now. Setting everything aside that I had planned on completing, I started the process to get this payment as Jim Dyer told me I had to process the payment. I was unable to complete the payment due to it being after 5:00 p.m. on a Friday and the Treasurer's office had left. I left the necessary check details on Sarah Lautner's chair so that I could begin first thing Monday, as the employee had reportedly been calling Jen Kain.

On Monday, Sarah Lautner, John Gallagher, and I met in regard to Jim Dyer's actions to advise me to process the payment. John Gallagher stated that this is incorrect and required Board approval regardless of the materiality of the matter. John Gallagher reassured me that he would deal with Jim Dyer and stop this, so I don't have to deal with Jim Dyer. John Gallagher sent out an email to Jim Dyer stating he will not process payment until he obtains board approval. Jim Dyer was out on Monday for personal reasons. That afternoon, I called Jim Dyer to discuss next steps, as I believed Board approval was required. Jim Dyer told me that I had incorrectly processed the payment as a special pay (outside of normal payroll) and that I should have run it through normal payroll, as Jim Dyer had intended. Jim Dyer expressed his deep disappointment in me for not processing it correctly and stated that, had the attorneys drafted the agreement as he wanted, we would not be in this situation. We disagreed on the standpoint of approval for the severance package; Jim Dyer said he would consult legal counsel, maintaining the standpoint that he did not need Board approval, and stated that John Gallagher had put us in a terrible position and John Gallagher was personally attacking him.

On Wednesday, Jim Dyer spoke with me only briefly (about five minutes, repeatedly stating that he had to go). Jim Dyer asserted that there was no accounting issue, that John Gallagher "doesn't know what he is talking about," and that he did not know why John Gallagher had done this and continued to suggest it must be due to politics and was a "personal attack." I ended the conversation by stating that I felt I was being undermined and that this matter required Board approval.

On Thursday, Jim Dyer informed me that, under the County's budget rules, he is authorized to enter into agreements of $5,000 or less and is therefore able to process the severance payment for the employee. I told him that is not applicable in this situation and Jim Dyer told me I was wrong and just saying this due to John Gallagher's email.

5. Inaccurate Statements to the Board of Commissioners

Direct lies told to Commissioners: During the April Executive Board of Commissioners meeting, when explaining why the Finance Department had not provided the post-audit, Jim Dyer stated that the Department was working on a new and improved reporting system for the Board.

- There is no improved system.
- At that time, I still had not completed the year-end close and was struggling to keep pace with current financial processes due to the severity of errors identified.
- At that point, neither year-end was closed nor January, February, let alone March, which was the month of the post-audit which was needed for board approval.

6. Operating with a Clear Lack of Control or Review

Jen Kain inappropriately Processing UNUM Payments without review: Jen Kain told me that the UNUM bill had been paid only for the employer portion and not the employee portion. I went to Jen Zywicki to ask how I should pay the bill, as Jen Kain made the statement at me without any intel on how to complete this process. In addition, I had not done this before or accessed the UNUM portal. Jen Zywicki explained the process, and I began to reconcile UNUM in order to pay the bill. Noting that Jen Kain has processed all previous payments since Cathy Hartesvelt's departure.

I then received an email from Sarah Lautner noting that there was an ACH entry posted within Harris but they still were not coming out of the bank.

Upon further review, I found that Jen Kain had already created and tried to reconcile the UNUM payment for the month. Jen Kain had created the reconciliation, provided it to Clara Ellis, who was directed by Jen Kain to process the payment within Harris. Nonetheless, Jen Kain then never paid the UNUM bill, despite having been processed within Harris. After figuring out the circumstances which led to this situation and processing my first UNUM payment; I examined coverages and noted that one of the coverages was clearly incorrect and had been so for at least a year.

7. Repeated Disparagement of Cathy Hartesvelt, Mike Birkmeier, Jen Zywicki, and Michelle Crocker

Elizabeth Gray: I was made aware by Jim Dyer that Elizabeth Gray wrote a letter about Jim Dyer and that it was an ad in the newspaper. I was told by Jim Dyer that Elizabeth Gray was coached by the Clerk's Office to write this letter and advertise it in the newspaper.

Cathy Hartesvelt: Please know that I have been told by multiple employees that they had talked to Jim Dyer to try to get him to stop talking so poorly about Cathy Hartesvelt. Jim Dyer must feel no obligation to listen to these employees as it still occurs to this day.

It is a constant conversation of the firing of Cathy Hartesvelt's or her lack of competency within the role of Finance Director. Just last week Jim Dyer told me, for the countless additional time, the reason for Cathy Hartesvelt's firing was due to a meeting she constructed that consisted of herself, Clerk's Office, and Treasurer's Office, which was directly intended to get Jim Dyer fired. The new part shared that the only reason Jim Dyer placed Cathy Hartesvelt is due to the documentation provided by John Gallagher to prove this true,

Jim Dyer has felt justified to this day to access her emails and read them. I asked Jim Dyer to deactivate her email because there are a lot of items still being sent to this email and I am not being notified until they are overdue or late. Jim Dyer did not agree with this.

In conversation Jim Dyer often brings up what he has learned in reading Cathy Hartesvelt's emails, often consisting of the fact that Cathy Hartesvelt communicated heavily with the Clerk's Office. Often this is used to paint a picture of Cathy's dependence on the Clerk's Office and lack of competency.

Jim Dyer continually discusses his poor thoughts of the previous finance director, Cathy Hartesvelt. This includes and is not short of the following:

- Cathy's short falls within the finance department
- Cathy's inability to form decisions separate from the clerk's office.
- Cathy's lack of business understanding leaving Jim Dyer to single handedly make decisions for the county.

Within my review of financials and controls, I believe none of these statements are true about Cathy Hartesvelt.

John Gallagher: Jim Dyer tells me that John Gallagher should only be given limited trust as John Gallagher is very wishy washy. Jim Dyer states that he thinks he has finally figured out John Gallagher then Jim Dyer hears that John Gallagher is talking trash about Jim Dyer to Commissioners behind his back.

Mike Birkmeier: Jim Dyer stated the previous Assistant Finance Director did not provide any value to the Finance Department due to Mike Birkmeier's inability to provide an analysis of leasing versus buying vehicles. Jim Dyer stated that it was sad the analysis Mike Birkmeier provided. Jim Dyer said that he just popped a couple things into AI and it generated something better than Mike Birkmeier. Jim Dyer stated he had no use for Mike Birkmeier and that Jim Dyer fired Mike Birkmeier due to this.

- I believe Jim Dyer only says this because Mike Birkmeier did not agree with changing from purchasing vehicles to leasing vehicles.

- I have been informed that Mike Birkmeier chose to leave due to disagreements with Jim Dyer's practices. I agree with each of Mike Birkmeier's remarks about Jim Dyer's practices.

Clerk's Office: Jen Kain told me that behind that door (meaning the Clerk's office) they will be saying you are not qualified and should not be in the Finance Director position.

- Jen Kain then makes a remark about how Jen Kain has a degree and they do not.

After taking the Assistant Director down to the Clerk and Treasurer offices Jim Dyer told me that he was worried about the Assistant Director saying he was moving here with his husband.

Within my first week at Leelanau County, Jim Dyer and Jen Kain called a meeting with themselves, Clara Ellis, Bridgette Weller, and I. Within this meeting Jim Dyer and Jen Kain sat on both sides of me with Clara and Bridgette across from us. (I believe this was to make it seem like we were all on the same page and informing Bridgette and Clara.) Jim and Jen Kain then talked about how we should not trust the Clerk's office and if they are nice to us that we should not trust it because they are just going to come after us. This was repeatedly discussed between them for almost an hour. I walked away from the meeting very offput and confused as each experience I had with them to now was pleasant.

I was told by Jim Dyer that the county clerk's office will pose me as unfit for the position of Finance Director and will publicly shame me for inadequate performance. Jim Dyer stated I should talk to the partners at my previous employment and ask them for the favor to talk on my behalf as they are going to come after my career and reputation.

Jim Dyer informed me that Michelle Crocker is best friends with Bonnie Toskey, Jim Dyer stated that he likes to look at the invoices to see all the calls made. Jim Dyer stated something in remark that Bonnie Toskey will say whatever Michelle wants her to say.

- I find this concerning as I know Bonnie Toskey is part of legal counsel for Leelanau County.

Closing Statement

Jim Dyer believes everyone in the county who has a difference of opinion is out to personally attack him, rather than productively welcoming their insight or holding a conversation to understand the disagreement.

I personally believe that the lack of help or involvement from the Clerk's office was due to the stipends that ended at the beginning of Jim Dyer's time as County Administrator. I believe that Jim Dyer would rather sacrifice the county's finances than have his image sacrificed by allowing County Clerk employees to step in and help obtain control over the department.

I believe that Jim Dyer intentionally painted a picture of the Clerk's office personally attacking him for little to no reason, in an attempt to control my insight into the financial procedures of the county. The true fear and worry I endured during the period when I could communicate only with Jim Dyer, and not the Clerk's office, was both uncalled for and unprofessional. Once I was able to talk to the Clerk's office freely, it became very clear that I had not been told the truth about situations, but rather one side of a story that painted Jim Dyer as the unforeseen hero. I genuinely believe that Jim Dyer is not capable of logical decisions and is continually putting himself first, leaving the county finance department behind.

I believe that Jim Dyer is making decisions out of ego, without logic. Jim Dyer fired a finance director before the close of year-end. Anyone with any financial insight knows not to do this, as it is almost impossible to come in and close year-end without experience with the county. Jim has decided to switch to leasing vehicles without a clear plan or outline for transitioning from the current practice of buying vehicles within the motor pool. His only response continues to be that Cathy Hartesvelt was supposed to do this, that he told her it needed to be addressed, and that she directly would not do any of it. I believe this comment is entirely false.

Jim Dyer continues to make decisions without an understanding of the processes or requirements involved, and without listening to stakeholders who do have the appropriate understanding of those processes and requirements.

I believe there were alternative motives in placing me directly into the role of Finance Director. I believe Jim Dyer hired me and intentionally undertrained me to ensure that I would do as told, as this was not done with previous employees in this role. This results in the inappropriate treatment of accounting.

In addition to the shortfalls of the current County Administrator, I am working in a Finance Department that operates on compensating controls. This term means that there is a lack of control within the financial software, and control is maintained only through manual measures, such as a manual review evidenced by an initial on a piece of paper. I am working to bring the current processes into operation while also bringing them up to date. As you can imagine, I am not working the 35 hours in my contract, but rather 50-55 hours a week. The challenge will be a continued uphill battle, but I am ready to take it on. I want to end the five-year saga of the Finance Department; I want to dedicate my career to the success of this department. I am striving for the Finance Department's success, and I am asking the Board of Commissioners to provide me with the tools I need for that success, something that has not been and will not be provided by the current County Administrator or Human Resource Manager.