
County of Macomb, Michigan

**Federal Awards Supplemental Information
December 31, 2021**

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Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Directors
County of Macomb, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregated discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Macomb, Michigan (the "County") as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 23, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to June 23, 2022.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis, as required by the Uniform Guidance, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Plante & Moran, PLLC

January 13, 2023

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To Management and the Board of Directors
County of Macomb, Michigan

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregated discretely presented component units, each major fund, and the aggregate remaining fund information of County of Macomb, Michigan (the "County") as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the County of Macomb, Michigan's basic financial statements, and have issued our report thereon dated June 23, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as Finding 2021-01, that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County's Response to the Finding

Government Auditing Standards require the auditor to perform limited procedures on the County's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

To Management and the Board of Directors
County of Macomb, Michigan

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Moran, PLLC

June 23, 2022

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required
by the Uniform Guidance

Independent Auditor's Report

To the Board of Directors
County of Macomb, Michigan

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Macomb, Michigan's (the "County") compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of the major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

To the Board of Directors
County of Macomb, Michigan

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

To the Board of Directors
County of Macomb, Michigan

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Plante & Moran, PLLC

January 13, 2023

County of Macomb, Michigan

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2021

Federal Agency/Pass-through Entity/Program Title	Assistance Listing Number	Grant Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE:					
Child Nutrition Cluster - Passed through State Department of Education:					
National School Breakfast	10.553		N/A		\$ 10,059
National School Lunch Program [After School Snack]	10.555		N/A		2,773
National School Lunch Program	10.555		N/A		15,959
National School Lunch Program [USDA Commodities]	10.555		N/A		<u>167</u>
Total Child Nutrition Cluster					28,958
Food Distribution Cluster - Passed through State Department of Education:					
Emergency Food Assistance Program [Food Distribution]	10.568		N/A		507,857
Emergency Food Assistance Program [Trade Mitigation]	10.568	50-0000-0165	N/A		19,121
Emergency Food Assistance Program [Trade Mitigation II]	10.569		N/A		167,673
Emergency Food Assistance Program [Commodities]	10.569		N/A		<u>2,006,022</u>
Total Food Distribution Cluster					2,700,673
Passed through State Department of Education - Child and Adult Care Food Program	10.558		N/A		52,619
Passed through State Department of Community Health:					
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		202MI003W1003	\$ 252,000	2,082,413
Special Supplemental Nutrition Program for Women, Infants, and Children - Breastfeeding Peer Counselor	10.557		182MI013W5003, 192MI003W1003 & 202MI003W1003	49,000	134,039
Direct Program - Green Macomb Urban Forest Partnership Expansion	10.675	18-DG-11420004-019			<u>22,110</u>
Total U.S. Department of Agriculture					5,020,812
U.S. DEPARTMENT OF NATIONAL FISH AND WILDLIFE:					
Direct Program - Great Lakes Restoration [Sterling Relief Drain]	15.662	0501.18.060074			6,724
Riparian Habitat Restoration	10.683	2008.20.067170			<u>65,168</u>
Total U.S. Department of Fish and Wildlife					71,892
U.S. DEPARTMENT OF DEFENSE:					
Direct Program - Community Economic Adjustment Assistance for Responding to Threats to the Resilience of a Military Installation	12.003	MIR1223-20-02			76,849
Direct Program - Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies	12.610	EN938-19-02			<u>81,062</u>
Total U.S. Department of Defense					157,911

County of Macomb, Michigan

Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2021

Federal Agency/Pass-through Entity/Program Title	Assistance Listing Number	Grant Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:					
CDBG - Entitlement Grants Cluster:					
Direct Programs:					
Community Development Block Grants/Entitlement Grants	14.218	B-16-UC-26-0005			\$ 134,734
Community Development Block Grants/Entitlement Grants	14.218	B-17-UC-26-0005			146,340
Community Development Block Grants/Entitlement Grants	14.218	B-18-UC-26-0005			49,341
Community Development Block Grants/Entitlement Grants	14.218	B-19-UC-26-0005		\$ 133,290	263,376
Community Development Block Grants/Entitlement Grants	14.218	B-20-UC-26-0005		855,016	1,216,775
Community Development Block Grants/Entitlement Grants	14.218	B-20-UW-26-0005			274,321
Community Development Block Grants/Entitlement Grants	14.218	B-21-UC-26-0005		141,446	323,961
Community Development Block Grants Passed through local Cities Grants/Entitlement Grants [CSA Chore Services]	14.218		N/A		<u>121,929</u>
Total CDBG - Entitlement Grants Cluster					2,530,777
Direct Programs:					
Emergency Solutions Grant	14.231	E-19-UC-26-0005			55,211
Emergency Solutions Grant	14.231	E-20-UW-26-0005			673,339
Emergency Solutions Grant	14.231	E-20-UC-26-0005			53,096
Emergency Solutions Grant	14.231	E-20-UW-26-0005			42,059
HUD Homeless	14.267	MI0442L5F031803			8,646
Home Investment Partnership Program	14.239	M-15-DC-26-0209			1,344
Home Investment Partnership Program	14.239	M-16-DC-26-0209			11,856
Home Investment Partnership Program	14.239	M-17-DC-26-0209			373,550
Home Investment Partnership Program	14.239	M-18-DC-26-0209			588,641
Home Investment Partnership Program	14.239	M-19-DC-26-0209			513,829
Home Investment Partnership Program	14.239	M-20-DC-26-0209			175,403
Passed through local Cities					
Emergency Solutions Grant	14.231		E-19-UC-26-0005		2,590
HUD Grants Passed through Michigan State Housing Development Authority - Housing and Urban Development - Family Self-Sufficiency Program	14.896		N/A		<u>819</u>
Total U.S. Department of Housing and Urban Development					5,031,160
U.S. DEPARTMENT OF JUSTICE:					
Direct Programs:					
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1050			77,284
COVID-19 CESF GRANT	16.034				81,336
Edward Byrne Memorial Justice Assistance Program	16.738	2018-DJ-BX-0809			12,697
Edward Byrne Memorial Justice Assistance Program	16.738	2019-DJ-BX-0937			14,192
Edward Byrne Memorial Justice Assistance Program	16.738	2020-DJ-BX-0881			11,120
Equitable Sharing Program - Drug Forfeitures	16.922	N/A			129,406
Equitable Sharing Program - Federal Forfeiture	16.922	MI500013A			23,225
Passed through Office of Community Oriented Policing Services - 2018 School Violence Prevention Program	16.710		2018SVWX0066		<u>134,133</u>
Total U.S. Department of Justice					483,393

County of Macomb, Michigan

Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2021

Federal Agency/Pass-through Entity/Program Title	Assistance Listing Number	Grant Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF LABOR:					
Employment Services Cluster - Passed through Workforce Development Agency - State of Michigan:					
Employment Service/Wagner-Peyser Funded Activities	17.207		ES310291755A26	\$ 739,862	\$ 1,387,819
Employment Service/Wagner-Peyser Funded Activities	17.207		ES334001955A26		29,836
Disabled Veterans' Outreach Program - Jobs for Veterans	17.801		DV34276205526 & DV35752215526		<u>20,088</u>
Total Employment Services Cluster					1,437,743
WIOA Cluster - Passed through Workforce Development Agency - State of Michigan:					
WIOA Adult Program [Local Admin]	17.258		AA332361955A26 & AA347752055A26		232,915
WIOA Youth Activities [Statewide Capacity Building Professional Development]	17.258		AA321961855A26		26,061
WIOA Adult Program [Statewide Activities]	17.258		AA332361955A26		95
WIOA Adult Program [Statewide Customer Relationship Management]	17.258		AA321961855A26		1,445
WIOA Adult Program [Capacity Building Professional Development]	17.258		AA321961855A26		23,824
WIOA Adult Program	17.258		AA332361955A26 & AA347752055A26		2,374,922
WIOA Adult Program [INTEGRATED EDUCATION & TRAINING - ADULT]	17.258		AA347752055A26		2,359
WIOA Youth Activities [Local Admin]	17.259		AA332361955A26 & AA347752055A26		271,324
WIOA Youth Activities [Statewide Activities]	17.259		AA332361955A26		103
WIOA Youth Activities	17.259		AA332361955A26 & AA347752055A26	1,259,849	2,464,524
WIOA Youth Activities [INTEGRATED EDUCATION & TRAINING - YOUTH]	17.259		AA347752055A26		2,569
WIOA Dislocated Worker Formula Grants [Apprenticeship Coord DW]	17.278		AA321961855A26		1,651
WIOA Youth Activities [Statewide Customer Relationship Management - (CRM) Youth]	17.278		AA321961855A26		1,581
WIOA Dislocated Worker Formula Grants [Capacity Building Professional Development]	17.278		AA321961855A26		27,217
WIOA Dislocated Worker Formula Grants [Retail Trade]	17.278		DW325501860A26		100,000
WIOA Dislocated Worker Formula Grants [Statewide Activities]	17.278		AA332361955A26		85
WIOA Dislocated Worker Formula Grants	17.278		AA332361955A26 & AA347752055A26		1,717,046
WIOA Dislocated Worker Formula Grants	17.278		AA332361955A26 & AA347752055A26		199,320
WIOA Dislocated Worker Formula Grants [Integrated Education and Training]	17.278		AA347752055A26		<u>2,072</u>
Total WIOA Cluster					7,449,113

County of Macomb, Michigan

Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2021

Federal Agency/Pass-through Entity/Program Title	Assistance Listing Number	Grant Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF LABOR (CONTINUED):					
Passed through Workforce Development Agency - State of Michigan - WIOA National Dislocated Worker Grants / WIA National Emergency Grants [Sector Partnership]	17.277		19-08 Macomb-St. Clair - NDWG Opioid	\$ 239,454	\$ 720,198
WIOA National Dislocated Worker Grants / WIA National Emergency Grants [NEG C19 DIS REC]	17.277		DW349062060A26		256,953
Passed through Workforce Development Agency - State of Michigan:					
Unemployment Insurance [State Admin RESEA 2019]	17.225		UI328461960A26 & UI359512160A26	130,994	130,994
Unemployment Insurance [IFA 2018]	17.225		UI340652055A26 & UI356552155A26		101,381
Unemployment Insurance [Unemployment State Admin]	17.225		UI345032060A26	126,056	126,056
Trade Adjustment Assistance [Case Management 2009/2011]	17.245		TA326581955A26		556,448
Trade Adjustment Assistance [2009/2011]	17.245		TA326581955A26		683,682
H-1B JOB TRAINING GRANT - APPRENTICESHIPS: CLOSING THE SKILLS	17.268		HG-34346-20-60-A-26		7,550
Apprenticeship USA Grants	17.285		AP334931960A26		23,243
Passed through State Office of Services to the Aging - Senior Community Service Employment Program	17.235		2020-1		834,293
Total U.S. Department of Labor					12,327,654
U.S. DEPARTMENT OF TRANSPORTATION:					
Highway Planning and Construction Cluster - Passed Through Michigan Department of Transportation - Highway Planning and Construction	20.205		N/A		5,398,183
Passed through Southeast Michigan Council of Governments - 11 & Half Mile Drain and Retrofit and Public Access	20.205		CPG20 20314		8,897
Total Highway Planning and Construction Cluster					5,407,080
Highway Safety Cluster - Passed through Office of Highway Safety Planning - State and Community Highway Safety [Operation Nightcap - Belt Enforcement]	20.600		PT-20-39	104,910	149,077
FY 21 PEDESTRIAN SAFETY ENFORCEMENT MACOMB TOWNSHIP	20.616		PS 21-04		8,453
Total Highway Safety Cluster					157,530
Passed through Michigan State Police - Emerg Mgmt Div - Interagency Hazardous Materials - Public Sector Training and Planning Grants	20.703		693JK319400232HMEP		10,531
Total U.S. Department of Transportation					5,575,141

County of Macomb, Michigan

Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2021

Federal Agency/Pass-through Entity/Program Title	Assistance Listing Number	Grant Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
U.S. ENVIRONMENTAL PROTECTION AGENCY:					
Drinking Water State Revolving Fund Cluster - Passed through Michigan Department of Environmental Quality (DEQ):					
Capitalization Grants for Drinking Water State Revolving Funds [Non-Community (Type II) Water Supply Requirements]	66.468		FS975487-19		\$ 1,778
Capitalization Grants for Drinking Water State Revolving Funds [Public Water Supply]	66.468		FS975487-19		<u>1,313</u>
Total Drinking Water State Revolving Fund Cluster					3,091
Direct Program - Great Lakes Program [Sterling Relief Drain]	66.469	GL00E02350			13,276
Direct Program - Great Lakes Program [Controlling Invasive Species]	66.469	GL00E02476			109,228
Direct Program - Brownfields Multipurpose, Assessment, Revolving Loan Fund and Cleanup Cooperative Agreements	66.818	00E01236			7,815
Passed through Michigan Department of Environmental Quality (DEQ) - Beach Monitoring and Notification	66.472		CU-00E99311		5,000
U.S. EPA BROWNFIELD ASSESSMENT	66.818	00E02886			<u>175,388</u>
Total U.S. Environmental Protection Agency					313,798
U.S. DEPARTMENT OF ENERGY -					
Passed through Michigan Department of Human Services -					
Weatherization Assistance for Low-Income Persons	81.042		DOE1-2021 DOE2-2021		975,445
U.S. DEPARTMENT OF EDUCATION:					
Passed through Macomb County ISD Adult Education - Utica Community Schools -					
Adult Education - Basic Grants to States [Michigan Works System Infrastructure Agreement Utica]	84.002		211130-211728		3,618
Passed through Workforce Development Agency - State of Michigan -					
Rehabilitation Services Vocational Rehabilitation Grants to States [Rehabilitation Services]	84.126		H126A200099		<u>35,551</u>
Total U.S. Department of Education					39,169
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
Aging Cluster - Passed through Area Agency on Aging I-B:					
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers [Chore Services]	93.044		20-9032-C		128,763
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers [Outreach]	93.044		20-9032-CM		105,944
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers [Home Injury Control]	93.044		20-9032-J		57,274
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers [Dementia Adult Day Services]	93.044		19-9032-A		113,266
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers [Medicaid Waiver Payments]	93.044		N/A		29,454
Special Programs for the Aging Title III, Part C Nutrition Service [Congregate Nutrition Programs]	93.045		20-9032-CH		395,501
Special Programs for the Aging Title III, Part C Nutrition Service [Home Delivered Meals]	93.045		20-9032-CH		994,340
Nutrition Services Incentive Program [Home Delivered Meals]	93.053		20-9032-CH		329,586
Nutrition Services Incentive Program [Congregate Nutrition Programs]	93.053		20-9032-CH		<u>61,462</u>
Total Aging Cluster					2,215,590

Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2021

Federal Agency/Pass-through Entity/Program Title	Assistance Listing Number	Grant Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED):					
Medicaid Cluster - Passed through State Department of Community Health:					
Medical Assistance Program [CSHCS Care Coordination Title V/XIX (PCA 88080)]	93.778		2005MI5ADM	\$	22,900
Medical Assistance Program [CSHCS Case Management Title V/XIX (PCA 89650)]	93.778		2005M15MAP		1,008
Medical Assistance Program [OBRA Assessment]	93.778		TBD-CONTRACT E20210702-00		754,097
Medical Assistance Program [CSHCS-Medicaid Elevated Blood Lead Case Mgmt]	93.778		2105MI5MAP & 2205MI5MAP		1,613
Medical Assistance Program [Medicaid Outreach]	93.778		2105MI5ADM & 2205MI5ADM		312
Medical Assistance Program [CSHCS Outreach - Advocacy]	93.778		2105MI5ADM		147,202
Medical Assistance Program [CSHCS Medicaid Outreach]	93.778		2105MI5ADM & 2205MI5ADM		223,270
Medical Assistance Program [CSHCS Care Coordination Title V/XIX (PCA88050)]	93.778		2105MI5ADM		<u>1,665</u>
Total Medicaid Cluster					1,152,067
Direct Program - Head Start Cluster:					
Head Start [Early Head Start]	93.600	05HP000386-02-01			1,846,910
Head Start	93.600	05CH010655-03-02			9,420,059
COVID-19 Head Start	93.600	05HP000386-02-02			26,443
Passed through Michigan Department of Human Services:					
HS CRRSA (COVID)	93.600		05HE001076-01-01		18,306
HS AM RESCUE PLAN	93.600		05HE001076-01-01		<u>20,449</u>
Total Head Start Cluster					11,332,167
Direct Program - NACCHO - CHALLENGE AWARD	93.008	6HITEP 200045-01-01 & 5MRCSG101005-04-00			7,566
Passed through Area Agency on Aging I-B -					
Special Programs for the Aging Title IV, and Title II, Discretionary Projects [ADHS Non Fed]	93.048		N/A		27,885
Passed through Workforce Development Agency - State of Michigan:					
Temporary Assistance for Needy Families [PATH]	93.558		2001MITANF & 2101MITANF	\$ 1,254,370	4,430,130
Temporary Assistance for Needy Families [SYEP Supportive Services]	93.558		2101MITANF		2,744
Temporary Assistance for Needy Families [PATH Supportive Services]	93.558		2101MITANF		39,178
Temporary Assistance for Needy Families	93.558		2101MITANF	22,320	24,573

Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2021

Federal Agency/Pass-through Entity/Program Title	Assistance Listing Number	Grant Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED):					
Passed through State Department of Community Health:					
Public Health Emergency Preparedness - Bioterrorism Program #1590 (9 months)	93.069		NU90TP922062	\$	184,549
Public Health Emergency Preparedness - Cities Readiness Initiative	93.069		NU90TP922062		136,739
Public Health Emergency Preparedness - Bioterrorism Program #1590 (3 months)	93.069		NU90TP922062		59,529
Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Directly Observed Therapy	93.116		NU52PS910173		9,006
Family Planning Services - General Services	93.217		FPHPA006464		515,096
Community Services Block Grant MI Youth Infrastructure Enhancement]	93.243		252540 (19) & 252540 (20)		4,125
Immunization Cooperative Agreements - IAP	93.268		NH23IP922635		346,321
Immunization Cooperative Agreements - AFIX	93.268		NH23IP922635		1,000
Immunization Cooperative Agreements - Adjusted Value of Federal Funded Vaccines	93.268		N/A		916,086
Immunization Cooperative Agreements - Covid Immunization	93.268		NH231P922635		1,471,511
Immunization Cooperative Agreements - COVID-19 INFLUENZA VACCINATION SUPPLEMENTAL	93.268		NH231P922635		263,004
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - West Nile Community Surveillance	93.323		NU50CK000510		10,000
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19 Contract Tracing Testing Coordination	93.323		NU50CK000510		813,292
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19 Infection Prevention	93.323		NU50CK000510		39,538
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Sewer Network Project Part 1	93.323		251156 (20)		555,074
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Contract Tracing and Wraparound	93.323		NU50CK000510		486,183
Substance use disorder Tobacco	93.387		251212 (20)		3,700
Public Health Emergency Response - Cooperative Agreement for Emergency Response - COVID-19 Public Health Crisis Response [COVID-19 Response]	93.354		NU90TP922074		382,414
HIV Prevention Activities Health Department Based	93.940		NU62PS924530		184,199
Block Grants for Community Mental Health Services - Integrated Health Care [Project # # E20191110-00]	93.958		B09SM082608		141,630
Block Grants for Community Mental Health Services - Technology Based Recovery Support Program [CONTRACT # E20191463-00]	93.958		B09SM082608		190,145
Block Grants for Community Mental Health Services - Liberties North/South Drop in Centers	93.958		B09SM082608		6,942
Block Grants for Community Mental Health Services - Veteran's Systems Navigator	93.958		B09SM082608		73,444
Block Grants for Community Mental Health Services - Infrant and Early Childhood Mental Health Consultation	93.958		B09SM010026		22,868
Block Grants for Community Mental Health Services - Intensive Crisis Stabilization Services Expansion	93.958		B09SM082608		125,379
Block Grants for Community Mental Health Services - Clubhouse Engagement	93.958		B09SM082608		4,201

Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2021

Federal Agency/Pass-through Entity/Program Title	Assistance Listing Number	Grant Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED):					
Passed through State Department of Community Health (Continued):					
Opioid STR [State Opioid Response]	93.788		252545 (20)	\$	617,576
Opioid STR [State Opioid Response II]	93.788		252549 (21)		638,240
Block Grant for Prevention and Treatment of Substance Abuse [Alcohol/Drug Abuse Mental Health Block Grant]	93.959		252510 (21)		2,171,107
Block Grant for Prevention and Treatment of Substance Abuse [Alcohol/Drug Abuse Mental Health Block Grant - Prevention]	93.959		252510 (21)		752,247
Block Grant for Prevention and Treatment of Substance Abuse [Administration]	93.959		252510 (21)		269,242
Block Grant for Prevention and Treatment of Substance Abuse [Women's Specialty Services]	93.959		252510 (21)		53,366
Block Grant for Prevention and Treatment of Substance Abuse [Infant and Early Childhood Mental Health Consultation]	93.959				68,604
Block Grant for Prevention and Treatment of Substance Abuse [Prevention II Covid]	93.959		252551 (21)		253,885
Preventive Health and Health Services Block Grant [Family Planning]	93.991		NB01OT009324		10,000
Preventive Health and Health Services Block Grant [Local Health Department Sharing Support]	93.991		NB01OT009324	\$ 28,000	52,792
Maternal and Child Health Services Block Grant to the States [Other MCH Varied]	93.994		B0440141		94,744
Maternal and Child Health Services Block Grant to the States [CSHCS Care Coordination - Title V (PCA88070)]	93.994		B0440141		13,800
Maternal and Child Health Services Block Grant to the States [CSHCS Care Coordination - Title V Clients (PCA88040)]	93.994		B0440141		3,000
Maternal and Child Health Services Block Grant to the States [CSHCS Management Services - Title V (PCA88010)]	93.994		B0440141		806
Maternal and Child Health Services Block Grant to the States [Enabling Services - Children]	93.994		B0440141		58,979
Certified Community Behavioral Health Clinic	93.829		1H79SM083049-01		728,138
Child Support Enforcement [Coop Reimbursement Program Incentive]	93.563		CSFOC17-50001		1,171,137
Child Support Enforcement [Title IV-D - Prosecuting Attorney]	93.563		CSPA17-50002		1,208,337
Child Support Enforcement [Friend of the Court]	93.563		CSFOC17-50001		5,512,872
Low-Income Home Energy Assistance Program	93.568		LIHP1 & LIHP3-2021-50117		333,898
Low-Income Home Energy Assistance Program [MCA LIEF]	93.568		MEAP21-50017 (FY21)		14,192
Community Services Block Grant [General Community Programming]	93.569		CSBG21-50017 (FY21)		642,255
Community Services Block Grant [Discretionary EITC]	93.569		CSBGD21-50017-1		18,000
Community Services Block Grant [CAA Administration]	93.569		CSBG21-50017 (FY21)		186,528
Community Services Block Grant [CARES]	93.569		E20213918-00		1,358,983
Community Services Block Grant [Prior Year]	93.569		2001MICOSR		36,174
Child and Parent Legal Representation	93.658		90356		158,213
Passed through National Association of County & City Health Officials - Overdose Prevention and Response Mentorship Project	93.421		6NU38OT-000306-02-01		35,000
Passed through Workforce Development Agency - State of Michigan - Chafee Foster Care Independence Program	93.674		1901MICILP	16,972	30,789
Total U.S. Department of Health and Human Services					42,670,779

County of Macomb, Michigan

Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2021

Federal Agency/Pass-through Entity/Program Title	Assistance Listing Number	Grant Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
OFFICE OF NATIONAL DRUG CONTROL POLICY - Passed through Michigan Department of State Police - High Intensity Drug Trafficking Area Program	95.001		G19SM0002A		\$ 79,610
U.S. DEPARTMENT OF HOMELAND SECURITY: Passed through Michigan Department of State Police: Emergency Management Performance Grant - 2019	97.042		EMC-2021-EP-00003		44,718
Homland Security Grant Program [StoneGarden]	97.067		EMW-2019-SS-00042-S01	\$ 89,874	112,820
Homeland Security Grant Program [2019 SHSP]	97.067		EMW-2019-SS-00021	608,703	608,703
Homeland Security Grant Program [2019 UASJ]	97.067		EMW-2019-SS-00021	1,313,780	1,726,791
Homeland Security Grant Program [2018 SHSP]	97.067		EMW-2018-SS-00042		49,289
Homeland Security Grant Program [2018 UASJ]	97.067		EMW-2018-SS-00042	888,736	1,396,181
Homeland Security Grant Program [2018 Stonegarden]	97.067		EMW-2018-SS-00042-S01	30,744	36,579
Passed through United Way - Emergency Food and Shelter National Board Program	97.024		474600-010 PH36		438,266
Passed through Michigan Department of Natural Resources - Marine Safety Program	97.012		16.01.26		<u>120,440</u>
Total U.S. Department of Homeland Security					4,533,787
U.S. DEPARTMENT OF THE TREASURY: COVID-19 Coronavirus Relief Fund - Wastewater Testing	21.019				-
COVID-19 Coronavirus Relief Fund - Prisoner Reentry	21.019				33,403
COVID-19 Coronavirus Relief Fund - CARES	21.019		N/A	10,404,577	22,119,946
Passed through Michigan Department of Environment, Great Lakes and Energy -COVID-19 Coronavirus Relief Fund	21.019		SLT0040		288,011
Passed through Michigan Department of Community Health: COVID-19 Coronavirus Relief Fund - Local Health Department Contact Tracing	21.019		SLT0040		758,215
COVID-19 Coronavirus Relief Fund - COVID-19 Water & Plumbing	21.019		SLT0040		164,447
Passed through Michigan Department of Treasury: COVID-19 Coronavirus Relief Fund - CRF Immunizations Covid Response	21.019		SLT0040		277,244
COVID-19 Coronavirus Relief Fund - Local Health Department Testing	21.019		SLT0040		150,007
COVID-19 Coronavirus Relief Fund - Qcares	21.019		SLT0040		150,000
COVID-19 Coronavirus Relief Fund - Wcares	21.019		E20204498-001		1,361,996
COVID-19 Coronavirus Relief Fund - ESG Cares	21.019		E20214036-001		138,988
COVID-19 Coronavirus Relief Fund - Digital Divide	21.019		E20214106-001		298,108
Passed through Michigan Department of Michigan State Housing Development Authority: COVID-19 Emergency Rental Assistance Program	21.023		HML-2021-MACOMB C9970-CERA	4,486,924	4,560,435
COVID-19 Emergency Rental Assistance Program	21.023		ERA0059 ERA-210108053		<u>14,923,017</u>
Total U.S. Department of the Treasury					45,223,817
U.S. DEPARTMENT OF VETERAN AFFAIRS - Passed through Oakland Livingston Human Service Agency - Supportive Services for Veteran Families	64.033		20-MI-221		<u>359,782</u>
Total federal financial assistance					<u>\$ 122,864,150</u>

Notes to Schedule of Expenditures of Federal Awards

Year Ended December 31, 2021

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of County of Macomb, Michigan (the "County") under programs of the federal government for the year ended December 31, 2021. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement, except for expenditures related to ALN 21.019, Coronavirus Relief Fund (CRF). CRF does not apply the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, but rather applies the U.S. Department of the Treasury's guidance and frequently asked questions, as outlined in the 2021 Compliance Supplement Addendum. The pass-through entity identifying numbers are presented where available.

The County has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

Schedule of Findings and Questioned Costs

Schedule of Findings and Questioned Costs

Year Ended December 31, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? X Yes _____ None reported

Noncompliance material to financial statements noted? _____ Yes X None reported

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? _____ Yes X No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
17.258, 259, 278	WIOA Cluster	Unmodified
21.019	Coronavirus Relief Fund	Unmodified
21.023	Emergency Rental Assistance	Unmodified
97.067	Homeland Security Grant Program	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000

Auditee qualified as low-risk auditee? _____ Yes X No

Schedule of Findings and Questioned Costs (Continued)

Year Ended December 31, 2021

Section II - Financial Statement Audit Findings

Reference Number	Finding
2021-01	<p>Finding Type - Significant deficiency</p> <p>Criteria - The County of Macomb, Michigan should maintain adequate segregation of duties, including preventive and detective controls, to safeguard financial assets.</p> <p>Condition - At the department of public works (the “Department”), there is a lack of adequate segregation of duties specifically related to online banking and payment processing. One individual with administrative access over the online banking portal could independently add a payee recipient and both initiate and approve the online bill pay disbursement without secondary approval.</p> <p>Context - No audit adjustments were identified and no unsupported disbursements were detected as a result of our testing procedures. Despite the lack of segregation of duties due to certain access rights, all disbursements tested were supported by dual authorizations. However, a lack of adequate segregation of duties in this area could result in a material misappropriation of assets that would not be detected timely.</p> <p>Cause - The Department did not perform a timely review of access rights and implement adequate segregation of duties related to online banking and payment processing functions to mitigate the risks associated with the incompatible access rights.</p> <p>Effect - While no unsupported disbursements were detected, the lack of adequate segregation of duties could result in a misappropriation of assets that may not be detected timely.</p> <p>Recommendation - The Department should implement adequate segregation of duties (including preventive and detective controls) to eliminate or restrict the ability of a single individual to make changes to electronic banking information and initiate disbursements without secondary approval.</p> <p>Views of Responsible Officials and Planned Corrective Actions - The County of Macomb, Michigan’s management agrees with the finding. Further, the department of public works has ceased its use of the applicable bank’s online banking portal. Fiscal personnel at the department of public works will use other payment methods available to initiate payments to vendors.</p>

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
Current Year	None	