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# Macomb County, Michigan

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**Federal Awards Supplemental Information  
December 31, 2020**

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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  
Macomb County, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Macomb County, Michigan (the "County") as of and for the year ended December 31, 2020 and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 22, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions 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 22, 2021.

The accompanying schedule of expenditures of federal awards is presented for the purpose 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Plante & Moran, PLLC*

February 4, 2022

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  
Macomb County, 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Macomb County, Michigan (the "County") as of and for the year ended December 31, 2020 and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 22, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Macomb County, Michigan's internal control over financial reporting (internal control) to determine the 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. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**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 amounts. 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*.

To Management and the Board of Directors  
Macomb County, 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 22, 2021

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  
Macomb County, Michigan

**Report on Compliance for Each Major Federal Program**

We have audited Macomb County, Michigan's (the "County") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the Organization's major federal programs for the year ended December 31, 2020. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of 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, 2020.

***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance that is required to be reported in accordance with the Uniform Guidance, which is described in the accompanying schedule of findings and questioned costs as Finding 2020-001. Our opinion on each major federal program is not modified with respect to this matter.

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and/or corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on it.

To the Board of Directors  
Macomb County, Michigan

### **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's 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 of those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as Finding 2020-001, that we consider to be a material weakness.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and/or corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on it.

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 & Moreau, PLLC*

February 4, 2022

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2020

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	\$	21,074
National School Lunch Program [After School Snack]	10.555		N/A		9,860
National School Lunch Program	10.555		N/A		33,098
National School Lunch Program [USDA Commodities]	10.555		N/A		5,193
Total Child Nutrition Cluster					69,225
Supplemental Nutrition Assistance Program (SNAP) Cluster - Passed through State Department of Talent Investment Agency:					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - [Food Assistance]	10.561		202020Q8750342	\$ 157,695	203,723
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - [Food Assistance Support Services]	10.561		202020Q252042		902
Total SNAP Cluster					204,625
Food Distribution Cluster - Passed through State Department of Education:					
Emergency Food Assistance Program [Food Distribution]	10.568		N/A		472,255
Emergency Food Assistance Program [Trade Mitigation]	10.568		N/A		37,108
COVID-19 Emergency Food Assistance Program [Families First Coronavirus Response Act]	10.568		N/A		37,594
Emergency Food Assistance Program [Commodities]	10.569		N/A		595,876
Total Food Distribution Cluster					1,142,833
Passed through State Department of Education - Child and Adult Care Food Program - Head Start	10.558		N/A		301,170
Passed through State Department of Community Health:					
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		202MI003W 1003	236,872	2,082,413
Special Supplemental Nutrition Program for Women, Infants, and Children - Breastfeeding Peer Counselor	10.557		182MI013W5003, 192MI003W1003 & 202MI003W1003	45,474	157,979
Direct Program - Green Macomb Urban Forest Partnership Expansion	10.675	18-DG-11420004-019			75,810
Total U.S. Department of Agriculture					4,034,055
U.S. DEPARTMENT OF DEFENSE -					
Direct Program - Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies	12.610	EN938-19-02			166,144



# Macomb County, Michigan

## Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2020

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-15-UC-26-0005			\$ 172,258
Community Development Block Grants/Entitlement Grants	14.218	B-16-UC-26-0005			133,442
Community Development Block Grants/Entitlement Grants	14.218	B-17-UC-26-0005			64,974
Community Development Block Grants/Entitlement Grants	14.218	B-18-UC-26-0005		\$ 625,000	636,574
Community Development Block Grants/Entitlement Grants	14.218	B-19-UC-26-0005		460,485	837,398
Community Development Block Grants/Entitlement Grants	14.218	B-20-UC-26-0005		84,366	243,995
Community Development Block Grants/Entitlement Grants	14.218	B-20-UW-26-0005			100,024
Community Development Block Grants/Entitlement Grants - CHORE services	14.218				<u>125,295</u>
Total CDBG - Entitlement Grants Cluster					2,313,960
Direct Programs:					
Emergency Solutions Grant	14.231	E-18-UC-26-0005			15,238
Emergency Solutions Grant	14.231	E-19-UC-26-0005			102,830
Emergency Solutions Grant	14.231	E-20-UW-26-0005			59,116
Emergency Solutions Grant	14.231	E-18-UC-26-0005			17,543
HUD Homeless	14.267	MI0442L5F031803			14,321
Home Investment Partnership Program	14.239	M-15-DC-26-0209			1,954
Home Investment Partnership Program	14.239	M-16-DC-26-0209			22,859
Home Investment Partnership Program	14.239	M-17-DC-26-0209			357,351
Home Investment Partnership Program	14.239	M-18-DC-26-0209			83,389
Passed through Michigan State Housing Development Authority - Family Self-Sufficiency Program	14.896		N/A		<u>789</u>
Total U.S. Department of Housing and Urban Development					2,989,350
U.S. DEPARTMENT OF NATIONAL FISH AND WILDLIFE FOUNDATION -					
Direct Program - Great Lakes Restoration [Sterling Relief Drain]	15.662	0501.18.060074			227,642
U.S. DEPARTMENT OF JUSTICE:					
Direct Programs:					
Edward Byrne Memorial Justice Assistance Program	16.738	2019-DJ-BX-0937			11,920
Equitable Sharing Program	16.922				32,561
Equitable Sharing Program	16.922	MI500013A			14,500
Passed through Michigan Department of Community Health - Crime Victim Assistance [Domestic Violence Victim Advocate]	16.575		2017VAGX0063		138,894
Passed through Office of Community Oriented Policing Services - 2018 School Violence Prevention Program	16.710		2018SVWX0066		<u>69,733</u>
Total U.S. Department of Justice					267,608

# Macomb County, Michigan

## Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2020

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	\$ 762,385	\$ 1,116,171
Employment Service/Wagner-Peyser Funded Activities	17.207		ES334001955A26	8,999	208,113
Disabled Veterans' Outreach Program - Jobs for Veterans	17.801		DV342762055526		<u>21,069</u>
Total Employment Services Cluster					1,345,353
WIOA Cluster- Passed through Workforce Development Agency - State of Michigan:					
WIOA Adult Program [Refugee Navigator]	17.258		AA308461755A26		12,032
WIOA Adult Program [Apprenticeship Coord]	17.258		AA321961855A26		4,036
WIOA Adult Program [Local Admin]	17.258		AA321961855A26 & AA332361955A26		177,705
WIOA Adult Program [Capacity Building]	17.258		AA308461755A26		21,355
WIOA Adult Program [Career Events Statewide]	17.258		AA308461755A26		3,650
WIOA Adult Program [Statewide Activities]	17.258		AA332361955A26		22,941
WIOA Adult Program [Statewide Customer Relationship Management]	17.258		AA321961855A26		1,445
WIOA Adult Program	17.258		AA321961855A26 & AA332361955A26	82,190	3,332,753
WIOA Youth Activities [Apprenticeship Coord]	17.259		AA321961855A26		4,415
WIOA Youth Activities [Local Admin]	17.259		AA321961855A26 & AA332361955A26		185,626
WIOA Youth Activities [Capacity Building]	17.259		AA308461755A26		23,330
WIOA Youth Activities [Refugee Navigator]	17.259		AA308461755A26		13,144
WIOA Youth Activities [Career Events Statewide]	17.259		AA308461755A26		3,988
WIOA Youth Activities [Statewide Customer Relationship Management]	17.259		AA321961855A26		1,581
WIOA Youth Activities [Statewide Activities]	17.259		AA332361955A26		24,927
WIOA Youth Activities	17.259		AA321961855A26 & AA332361955A26	1,370,515	2,616,087
WIOA Dislocated Worker Formula Grants [Local Admin]	17.278		AA321961855A26 & AA332361955A26		174,373
WIOA Dislocated Worker Formula Grants [Apprenticeship Coord DW]	17.278		AA321961855A26		4,611
WIOA Dislocated Worker Formula Grants [Customer Relationship Management]	17.278		AA321961855A26		1,651
WIOA Dislocated Worker Formula Grants [Capacity Building]	17.278		AA308461755A26		28,449
WIOA Dislocated Worker Formula Grants [Refugee Navigator]	17.278		AA308461755A26		16,028
WIOA Dislocated Worker Formula Grants [Retail Trade]	17.278		DW325501860A26		140,731
WIOA Dislocated Worker Formula Grants [Career Events Statewide]	17.278		AA308461755A26		4,863
WIOA Dislocated Worker Formula Grants [Statewide Activities]	17.278		AA332361955A26		20,613
WIOA Dislocated Worker Formula Grants	17.278		AA321961855A26 & AA332361955A26	82,190	<u>1,941,754</u>
Total WIOA Cluster					8,782,088

# Macomb County, Michigan

## Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2020

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):					
Direct Program - H-1B Job Training Grant [America's Promise]	17.268	HG301401760A26		\$ 131,450	\$ 161,407
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	195,005	603,863
Passed through Workforce Development Agency - State of Michigan:					
Unemployment Insurance [State Admin RESEA 2019]	17.225		UI328461960A26	73,315	73,315
Unemployment Insurance [IFA 2018]	17.225		UI340652055A26		101,718
Unemployment Insurance [Unemployment State Admin]	17.225		UI340652055A26	171,860	171,860
Unemployment Insurance [Unemployment Claims Assistance]	17.225		UI340652055A26	396,404	413,031
Trade Adjustment Assistance [Case Management 2009/2011]	17.245		TA317061855A26		558,286
Trade Adjustment Assistance [2009/2011]	17.245		TA317061855A26		876,039
Apprenticeship USA Grants	17.285		AP334931960A26		6,561
Passed through State Office of Services to the Aging - Senior Community Service Employment Program	17.235		2019-2		<u>808,485</u>
Total U.S. Department of Labor					13,902,006
U.S. DEPARTMENT OF TRANSPORTATION:					
Highway Planning and Construction Cluster - Passed Through Michigan Department of Transportation - Highway Planning and Construction	20.205		N/A		7,693,907
Passed through Southeast Michigan Council of Governments:					
11 & Half Mile Drain and Retrofit and Public Access	20.205		CPG20 20314		21,250
North Branch Greenway	20.205		CPG20 20314		<u>25,748</u>
Total Highway Planning and Construction Cluster					7,740,905
Highway Safety Cluster - Passed through Office of Highway Safety Planning - State and Community Highway Safety [Operation Nightcap - Belt Enforcement]	20.600		PT-20-39	80,932	110,701
Passed through Michigan State Police - Emerg Mgmt Div - Interagency Hazardous Materials - Public Sector Training and Planning Grants	20.703		HM-HMP-0558-16-01-00		<u>4,906</u>
Total U.S. Department of Transportation					7,856,512

# Macomb County, Michigan

## Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2020

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:					
Clean Water State Revolving Fund Cluster - Passed through Michigan Department of Environmental Quality (DEQ): Capitalization Grants for Clean Water State Revolving Funds	66.458		Project #5624-01		\$ 30,655
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		FS975487-18		1,531
Capitalization Grants for Drinking Water State Revolving Funds [Public Water Supply]	66.468		FS975487-18		<u>1,793</u>
Total Drinking Water State Revolving Fund Cluster					3,324
Direct Program - Great Lakes Program [Macomb County Habitat Restoration]	66.469	GL00E01488		\$ 1,400	4,397
Direct Program - Great Lakes Program [Sterling Relief Drain]	66.469	GL00E02350			472,592
Direct Program - Great Lakes Program [Controlling Invasive Species]	66.469	GL00E02476			43,754
Direct Program - Brownfields Multipurpose, Assessment, Revolving Loan Fund and Cleanup Cooperative Agreements	66.818	00E01236			4,654
Passed through Michigan Department of Environmental Quality (DEQ) - Beach Monitoring and Notification	66.472		CU-00E99310		<u>5,000</u>
Total U.S. Environmental Protection Agency					564,376
U.S. DEPARTMENT OF ENERGY -					
Passed through Michigan Department of Human Services - Weatherization Assistance for Low-Income Persons	81.042		WAP16-50017 4 (PY19)		643,289
U.S. DEPARTMENT OF EDUCATION:					
Adult Education - Basic Grants to States [Michigan Works System Infrastructure Agreement Utica]	84.002		V002A180023		3,609
Rehabilitation Services Vocational Rehabilitation Grants to States [Rehabilitation Services]	84.126		H126A200099		<u>28,533</u>
Total U.S. Department of Education					32,142

Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2020

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:					
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	\$	131,873
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers [Outreach]	93.044		20-9032-CM		109,923
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers [Home Injury Control]	93.044		20-9032-J		59,696
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		114,312
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers [Medicaid Waiver Payments]	93.044		N/A		22,105
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers [ADHS DSP]	93.044		N/A		15,509
Special Programs for the Aging Title III, Part C Nutrition Service [Congregate Nutrition Programs]	93.045		20-9032-CH		422,656
Special Programs for the Aging Title III, Part C Nutrition Service [Home Delivered Meals]	93.045		20-9032-CH		761,699
COVID-19 Special Programs for the Aging Title III, Part C Nutrition Service [COVID]	93.045		20-9032-CH		80,692
Nutrition Services Incentive Program [Home Delivered Meals]	93.053		20-9032-CH		313,587
Nutrition Services Incentive Program [Congregate Nutrition Programs]	93.053		20-9032-CH		66,076
Total Aging Cluster					2,098,128
Medicaid Cluster - Passed through State Department of Community Health:					
Medical Assistance Program [CSHCS Care Coordination Title V/XIX (PCA 88080)]	93.778		2005MI5ADM		26,950
Medical Assistance Program [CSHCS Case Management Title V/XIX (PCA 89650)]	93.778		2005M15MAP		1,209
Medical Assistance Program [OBRA Assessment]	93.778		2005MI5ADM		634,800
Medical Assistance Program [CSHCS-Medicaid Elevated Blood Lead Case Mgmt]	93.778		2005MI5MAP		517
Medical Assistance Program [Medicaid Outreach]	93.778		2005MI5ADM		8,187
Medical Assistance Program [CSHCS Outreach - Advocacy]	93.778		2005MI5ADM		147,203
Medical Assistance Program [CSHCS Medicaid Outreach]	93.778		2005MI5ADM		187,433
Medical Assistance Program [CSHCS Care Coordination Title V/XIX (PCA88050)]	93.778		2005MI5ADM		2,640
Total Medicaid Cluster					1,008,939

Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2020

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):					
Direct Program - Head Start Cluster:					
Head Start [Early Head Start]	93.600	05HP000386-01-00			\$ 1,787,228
Head Start	93.600	05CH010655-02-01			8,665,176
COVID-19 Head Start	93.600	05HP000386-01-01			50,892
Total Head Start Cluster					10,503,296
Passed through Workforce Development Agency - State of Michigan:					
Temporary Assistance for Needy Families [PATH]	93.558		1901MITANF & 2001MITANF	\$ 887,608	4,543,334
Temporary Assistance for Needy Families [SYEP Supportive Services]	93.558		2001MITANF		3,599
Temporary Assistance for Needy Families [PATH Supportive Services]	93.558		2001MITANF		44,870
Passed through State Department of Community Health:					
Public Health Emergency Preparedness - Bioterrorism Program #1590 (9 months)	93.069		NU90TP921906, U3REP190584		184,846
Public Health Emergency Preparedness - Cities Readiness Initiative	93.069		NU90TP922062, U3REP190584		163,296
Public Health Emergency Preparedness - Bioterrorism Program #1590 (3 months)	93.069		NU90TP922062		59,017
Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Directly Observed Therapy	93.116		U52PS004693, NU52PS910173		9,068
Family Planning Services - General Services	93.217		FPHPA006464		514,587
Community Services Block Grant [Partnership for Success]	93.243		252538 (20)		70,829
Community Services Block Grant MI Youth Infrastructure Enhancement]	93.243		252540 (19)		18,060
Immunization Cooperative Agreements - IAP	93.268		NH23IP922635		346,775
Immunization Cooperative Agreements - AFIX	93.268		NH23IP922635		5,350
Immunization Cooperative Agreements - Adjusted Value of Federal Funded Vaccines	93.268		N/A		822,761
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - West Nile Community Surveillance	93.323		NU50CK000510		3,266
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19 Contract Tracing Testing Coordination	93.323		NU50CK000510		45,224
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19 Infection Prevention	93.323		NU50CK000510		19,286
Public Health Emergency Response - Cooperative Agreement for Emergency Response - Public Health Crisis Response - [Local Health Opioid Response]	93.354		NU90TP921987		38,145
Public Health Emergency Response - Cooperative Agreement for Emergency Response - COVID-19 Public Health Crisis Response [COVID-19 Response]	93.354		NU90TP922074		9,586
HIV Prevention Activities Health Department Based	93.940		NU62PS924530		161,650
Block Grants for Community Mental Health Services - Integrated Health Care [Project # # E20191110-00]	93.958		B09SM010026		175,000
Block Grants for Community Mental Health Services - Technology Based Recovery Support Program [CONTRACT # E20191463-00]	93.958		B09SM010026		175,000
Block Grants for Community Mental Health Services - Liberties North/South Drop in Centers	93.958		B09SM010026		3,556
Block Grants for Community Mental Health Services - Veteran's Systems Navigator	93.958		B09SM010026		54,496
Block Grants for Community Mental Health Services - Clubhouse Engagement	93.958		B09SM010026		50,014

# Macomb County, Michigan

## Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2020

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):					
Community Services Block Grant [Opioid State Targeted Response]	93.788		252544 (18)	\$	344,893
Community Services Block Grant [State Opioid Response]	93.788		252545 (20)		668,905
Community Services Block Grant [Opioid Health Home Implementation]	93.788		252545 (20)		174,751
Community Services Block Grant [Alcohol/Drug Abuse Mental Health Block Grant]	93.959		252510 (20)		3,034,436
Community Services Block Grant [Alcohol/Drug Abuse Mental Health Block Grant - Prevention]	93.959		252510 (20)		762,337
Community Services Block Grant [Administration]	93.959		252510 (20)		437,547
Community Services Block Grant [Women's Specialty Services]	93.959		252510 (20)		71,071
Community Services Block Grant [Infant and Early Childhood Mental Health Consultation]	93.959		B08TI083032		86,822
Preventive Health and Health Services Block Grant [Family Planning]	93.991		NB01OT009277		15,000
Preventive Health and Health Services Block Grant [Local Health Department Sharing Support]	93.991		NB01OT009277	\$ 28,000	65,863
Maternal and Child Health Services Block Grant to the States [Other MCH Varied]	93.994		B04MC33846		94,744
Maternal and Child Health Services Block Grant to the States [CSHCS Care Coordination: Title V (PCA88070)]	93.994		B04MC33846		18,500
Maternal and Child Health Services Block Grant to the States [Fetal Infant Mortality Review]	93.994		B04MC33846		1,620
Maternal and Child Health Services Block Grant to the States [CSHCS Care Coordination: Title V Clients (PCA88040)]	93.994		B04MC33846		4,470
Maternal and Child Health Services Block Grant to the States [CSHCS Management Services - Title V (PCA88010)]	93.994		B04MC33846		2,822
Maternal and Child Health Services Block Grant to the States [Enabling Services - Children]	93.994		B04MC32550 & B04MC33846		72,550
Certified Community Behavioral Health Clinic	93.829		1H79SM083049-01		24,784
Passed through Michigan Department of Human Services:					
Child Support Enforcement [Coop Reimbursement Program Incentive]	93.563		CSFOC17-50001		1,159,471
Child Support Enforcement [Title IV-D - Prosecuting Attorney]	93.563		CSPA17-50002		1,104,094
Child Support Enforcement [Friend of the Court]	93.563		CSFOC17-50001		5,977,525
Low-Income Home Energy Assistance Program	93.568		WAP20-(LIHEAP FY20)		
			LIHP1-2020(PROGRAM)		
			LIHP3-2020(ADMIN)		328,933
Low-Income Home Energy Assistance Program [MCA LIEF]	93.568		MEAP20-50017 (FY20)		49,328
Community Services Block Grant [General Community Programming]	93.569		CSBG20-50017-1 (FY20)		990,668
Community Services Block Grant [Discretionary EITC]	93.569		CSBGD20-50017-1 (FY20)		18,000
Community Services Block Grant [CAA Administration]	93.569		CSBG20-50017(FY20)		170,702
Child and Parent Legal Representation	93.658		90356 (20)		80,713
Passed through National Association of County & City Health Officials - Overdose Prevention and Response	93.421		6NU38OT-000306-02-01		15,000
Passed through Workforce Development Agency - State of Michigan - Chafee Foster Care Independence Program	93.674		1901MICILP	11,668	17,362
Total U.S. Department of Health and Human Services					36,924,889

# Macomb County, Michigan

## Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2020

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		\$ 65,708
U.S. DEPARTMENT OF HOMELAND SECURITY:					
Passed through Michigan Department of State Police:					
Emergency Management Performance Grant - 2019	97.042		EMC-2020-EP-00005		41,781
Homeland Security Grant Program [2019 SHSP]	97.067		EMW-2019-SS-00021	\$ 1,041	1,041
Homeland Security Grant Program [2019 UASI]	97.067		EMW-2019-SS-00021	104,418	149,391
Homeland Security Grant Program [2018 SHSP]	97.067		EMW-2018-SS-00042	229,248	229,248
Homeland Security Grant Program [2018 UASI]	97.067		EMW-2018-SS-00042	1,750,106	2,309,182
Homeland Security Grant Program [2018 Stonegarden]	97.067		EMW-2018-SS-00042-S01	29,050	74,583
Homeland Security Grant Program [2017 SHSP]	97.067		EMW-2017-SS-00013	106,843	106,845
Homeland Security Grant Program [2017 UASI]	97.067		EMW-2017-SS-00013	646,188	778,366
Homeland Security Grant Program [2017 Stonegarden]	97.067		EMW-2017-SS-00013-S01		9,859
Passed through United Way - Emergency Food and Shelter National Board Program	97.024		474600-010 PH36		74,240
Passed through Michigan Department of Natural Resources - Marine Safety Program	97.012		16.01.26		<u>106,940</u>
Total U.S. Department of Homeland Security					3,881,476
U.S. DEPARTMENT OF THE TREASURY:					
COVID-19 Coronavirus Relief Fund - Wastewater Testing	21.019			255,934	255,934
COVID-19 Coronavirus Relief Fund - Prisoner Reentry	21.019				29,675
COVID-19 Coronavirus Relief Fund - CARES	21.019			15,941,260	130,062,416
Passed through Michigan Economic Development Corporation - COVID-19 Coronavirus Relief Fund	21.019		NA		7,188,976
Passed through Michigan Department of Environment, Great Lakes and Energy -COVID-19 Coronavirus Relief Fund	21.019		SLT0040		78,117
Passed through Michigan Department of Community Health:					
COVID-19 Coronavirus Relief Fund - Local Health Department Contact Tracing	21.019		SLT0040		318,452
COVID-19 Coronavirus Relief Fund - COVID-19 Water & Plumbing	21.019		SLT0040		6,274
Passed through Michigan Department of Treasury:					
COVID-19 Coronavirus Relief Fund - Coronavirus Relief Local Government Grant	21.019		NA		6,251,235
COVID-19 Coronavirus Relief Fund - First Responders Hazard Pay	21.109		NA		<u>537,000</u>
Total U.S. Department of the Treasury					144,728,079
U.S. DEPARTMENT OF VETERAN AFFAIRS -					
Passed through Oakland Livingston Human Service Agency Supportive Services for Veteran Families	64.033		20-MI-221		<u>333,404</u>
Total federal financial assistance					<b><u>\$ 216,616,680</u></b>



**Notes to Schedule of Expenditures of Federal Awards**

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**Year Ended December 31, 2020**

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Macomb County, Michigan (the "County") under programs of the federal government for the year ended December 31, 2020. 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 2020 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.

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## Schedule of Findings and Questioned Costs

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**Schedule of Findings and Questioned Costs**

**Year Ended December 31, 2020**

**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? \_\_\_\_\_ Yes      X   None reported
- Noncompliance material to financial statements noted? \_\_\_\_\_ Yes      X   None reported

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified?   X   Yes    \_\_\_\_\_ 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)?   X   Yes    \_\_\_\_\_ No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
21.019	Coronavirus Relief Fund	Unmodified
93.558	Temporary Assistance for Needy Families	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

**Section II - Financial Statement Audit Findings**

None

Schedule of Findings and Questioned Costs (Continued)

Year Ended December 31, 2020

Section III - Federal Program Audit Findings

Reference Number	Finding
2020-001	<p><b>Assistance Listing Number, Federal Agency, and Program Name</b> - ALN 21.019, Department of Treasury, COVID-19 Coronavirus Relief Fund</p> <p><b>Federal Award Identification Number and Year</b> - N/A</p> <p><b>Pass-through Entity</b> - N/A</p> <p><b>Finding Type</b> - Material weakness and material noncompliance with laws and regulations</p> <p><b>Repeat Finding</b> - No</p> <p><b>Criteria</b> - Per 2 CFR 332, (a) all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and, if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes the following:</p> <ul style="list-style-type: none"><li>(1) Federal award identification:<ul style="list-style-type: none"><li>(i) Subrecipient name (which must match the name associated with its unique entity identifier)</li><li>(ii) Subrecipient's unique entity identifier</li><li>(iii) Federal Award Identification Number (FAIN)</li><li>(iv) Federal award date of award to the recipient by the federal agency</li><li>(v) Subaward period of performance start and end date</li><li>(vi) Subaward budget period start and end date</li><li>(vii) Amount of federal funds obligated by this action by the pass-through entity to the subrecipient</li><li>(viii) Total amount of federal funds obligated to the subrecipient by the pass-through entity, including the current financial obligation</li><li>(ix) Total amount of the federal award committed to the subrecipient by the pass-through entity</li><li>(x) Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA)</li><li>(xi) Name of federal awarding agency, pass-through entity, and contact information for awarding official of the pass-through entity</li><li>(xii) Assistance Listing Number and title; the pass-through entity must identify the dollar amount made available under each federal award and the Assistance Listing Number at time of disbursement</li><li>(xiii) Identification of whether the award is R&amp;D</li><li>(xiv) Indirect cost rate for the federal award (including if the <i>de minimis</i> rate is charged)</li></ul></li></ul> <p><b>Condition</b> - The County did not include the required language in all the subrecipient agreements.</p> <p><b>Questioned Costs</b> - None</p> <p><b>Identification of How Questioned Costs Were Computed</b> - N/A</p> <p><b>Context</b> - The County passed through approximately \$15.9 million to 10 different subrecipients. In one instance, it was noted that the County did not include any of the required elements outlined in 2 CFR 200.332(a).</p>

**Schedule of Findings and Questioned Costs (Continued)**

**Year Ended December 31, 2020**

**Section III - Federal Program Audit Findings (Continued)**

Reference Number	Finding
2020-001 (cont.)	<p><b>Cause and Effect</b> - The County was required to administer the award within a short period of time and, as a result, did not ensure that all subrecipient agreements consistently included the elements required under 2 CFR 200.332(a).</p> <p><b>Recommendation</b> - We recommend the County ensure that the processes and controls related to subrecipient award in process operate consistently.</p> <p><b>Views of Responsible Officials and Corrective Action Plan</b> - The specific instance of noncompliance in the 2020 single audit was the lack of a subrecipient agreement with one of the County’s component units, which was operated as a department of the primary government until 2009. Because of the unique relationship between the two organizations, management incorrectly concluded that the component unit was not a subrecipient, and, therefore, a subrecipient agreement was not executed. County management will continue to review grant relationships for subrecipient criteria and ensure that all subrecipient relationships are properly documented with an agreement that include all required elements described in 2 CFR 332(a).</p>