
County of Oakland, Michigan

**Federal Awards
Supplemental Information
September 30, 2018**

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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 Commissioners
County of Oakland, 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 the County of Oakland, Michigan (the "County") as of and for the year ended September 30, 2018 and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 21, 2019, which contained an unmodified opinion on 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. 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 March 21, 2019.

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 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 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 financial statements as a whole.

Plante & Moran, PLLC

June 18, 2019

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 Commissioners
County of Oakland, 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 the County of Oakland, Michigan (the "County") as of and for the year ended September 30, 2018 and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 21, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County of Oakland, 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 determination of financial statement 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 Commissioners
County of Oakland, 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

March 21, 2019

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 Commissioners
County of Oakland, Michigan

Report on Compliance for Each Major Federal Program

We have audited the County of Oakland, 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 County of Oakland, Michigan's major federal programs for the year ended September 30, 2018. The County of Oakland, Michigan's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The County of Oakland, Michigan's basic financial statements include the operations of the Road Commission of Oakland County's discretely presented component unit, which received \$8,515,668 in federal awards that is not included in the schedule during the year ended September 30, 2018. Our audit, described below, did not include the operations of the Road Commission of Oakland County because the Road Commission of Oakland County's discretely presented component unit engaged other auditors to perform an audit in accordance with the Uniform Guidance.

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 of Oakland Michigan'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 of Oakland, Michigan'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 of Oakland, Michigan's compliance.

Opinion on Each Major Federal Program

In our opinion, the County of Oakland, Michigan 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 September 30, 2018.

To the Board of Commissioners
County of Oakland, Michigan

Report on Internal Control Over Compliance

Management of the County of Oakland, Michigan 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 of Oakland, Michigan'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 by 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 to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

June 18, 2019

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2018

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
U.S. Department of Agriculture - Food Donation Program	10.550	n/a	\$ -	\$ 21,212
Passed through Michigan Department of Education:				
National School Breakfast Program	10.553	(2) 630008006	-	91,247
National School Lunch Program	10.555	(2) 630008006	-	180,034
Child and Adult Care Food Program	10.558	630008006	-	75,729
Total passed through Michigan Department of Education			-	347,010
Passed through Michigan Department of Health and Human Services - Passed through Michigan Fitness Foundation - Local Health Department SNAP - Ed	10.561	(1) ADMIN-16-99011-1 E20182657-00	-	35,068
Passed through Michigan Department of Health and Human Services:				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) Resident Services	10.557	E20180979-00	-	2,327,280
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) Breastfeeding	10.557	E20180978-00	-	196,660
Total passed through Michigan Department of Health and Human Services			-	2,523,940
Passed through Talent Investment Agency - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	(1) 201717Q750342 201717Q252042 201818Q252042 201818Q850342	158,662	173,973
Total U.S. Department of Agriculture			158,662	3,101,203
U.S. Department of Housing and Urban Development:				
Community Development Block Grant 13-14	14.218	(3) n/a	4,702	17,063
Community Development Block Grant 14-15	14.218	(3) n/a	14,889	101,628
Community Development Block Grant 15-16	14.218	(3) n/a	306,833	1,773,207
Community Development Block Grant 16-17	14.218	(3) n/a	1,133,900	2,969,434
Community Development Block Grant 17-18	14.218	(3) n/a	940,887	2,844,512
Housing Counseling Assistance Program 17	14.169	n/a	-	31,771
Home Investment Partnership Program 14-15	14.239	n/a	-	175,523
Home Investment Partnership Program 15-16	14.239	n/a	-	637,383
Home Investment Partnership Program 16-17	14.239	n/a	-	1,888,996
Home Investment Partnership Program 17-18	14.239	n/a	-	304,167
Emergency Shelter Grants Program 2016	14.231	n/a	-	13,250
Emergency Shelter Grants Program 2017	14.231	n/a	-	314,141
Total U.S. Department of Housing and Urban Development			2,401,211	11,071,075

(1) Denotes the Supplemental Nutrition Assistance Program Cluster
(2) Denotes the Child Nutrition Cluster
(3) Denotes the CDBG - Entitlement Grants Cluster

Schedule of Expenditures of Federal Awards (Continued)

Year Ended September 30, 2018

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
U.S. Department of Justice:				
Passed through Federal Bureau of Investigation (FBI) -				
Gang and Violent Crime Safe Streets Task Force (SSTF)	16.609	n/a	\$ -	\$ 18,042
Edward Byrne Memorial Justice Assistance Grant Program 16-19	16.738	n/a	-	50,203
Edward Byrne Memorial Justice Assistance Grant Program 17-20	16.738	n/a	-	26,394
Bulletproof Vest Partnership Program	16.607	n/a	-	43,013
Passed through Michigan State Police:				
Edward Byrne Memorial Justice Assistance Grant	16.738	JAG-72181-N.E.T.-2018	-	134,000
Paul Coverdell 2018 Grant	16.742	2017-CD-BX-0022	-	26,709
Total passed through Michigan State Police			-	160,709
Total U.S. Department of Justice			-	298,361
U.S. Department of Labor:				
Passed through Talent Investment Agency:				
WIOA Local Administration AY-16	17.258	(4) AA283231655A26	52,873	184,957
WIOA Local Administration AY-16	17.259	(4) AA283231655A26	58,342	204,091
WIOA Local Administration AY-16	17.278	(4) AA283231655A26	71,104	248,735
WIOA Local Administration AY-17	17.258	(4) AA308461755A26	12,097	47,084
WIOA Local Administration AY-17	17.259	(4) AA308461755A26	13,349	51,954
WIOA Local Administration AY-17	17.278	(4) AA308461755A26	16,269	63,320
WIOA Adult AY-15	17.258	(4) AA267861555A26	23,069	23,069
WIOA Adult AY-16	17.258	(4) AA283231655A26	1,149,331	1,149,331
WIOA Adult AY-17	17.258	(4) AA308461755A26	2,008,035	2,008,035
WIOA Youth AY-16	17.259	(4) AA283231655A26	799,430	799,430
WIOA Youth AY-17	17.259	(4) AA308461755A26	1,096,489	1,096,489
WIOA Dislocated Worker AY-15	17.278	(4) AA267861555A26	29,500	29,500
WIOA Dislocated Worker AY-16	17.278	(4) AA283231655A26	548,397	548,397
WIOA Dislocated Worker AY-17	17.278	(4) AA308461755A26	952,668	952,668
Wagner Peyser (WP) Employment Services 7(A) AY-16	17.207	(5) ES294191655A26	277,332	383,606
Wagner Peyser (WP) Employment Services 7(A) AY-17	17.207	(5) ES310291755A26	962,954	1,040,410
Unemployment Insurance State Administration RESEA 2017	17.225	UI302241760A26	126,380	126,380
Unemployment Insurance State Administration RESEA 2018	17.225	UI31736EZ0	10,704	10,704
WIOA Rapid Response AY-16	17.258	(4) AA283231655A26	3,673	3,673
WIOA Rapid Response AY-16	17.259	(4) AA283231655A26	4,053	4,053
WIOA Rapid Response AY-16	17.278	(4) AA283231655A26	4,939	4,939
Trade Adjustment Assistance AY-16	17.245	TA280571655A26	782,509	810,021
WIOA Statewide Activities MWA OPS AY-15	17.258	(4) AA267861555A26	48,392	48,392
WIOA Statewide Activities MWA OPS AY-15	17.259	(4) AA267861555A26	51,729	51,729
WIOA Statewide Activities MWA OPS AY-15	17.278	(4) AA267861555A26	66,748	66,748
WIOA Statewide Activities MWA OPS AY-16	17.258	(4) AA283231655A26	3,873	3,873
WIOA Statewide Activities MWA OPS AY-16	17.259	(4) AA283231655A26	4,274	4,274
WIOA Statewide Activities MWA OPS AY-16	17.278	(4) AA283231655A26	5,209	5,209

(4) Denotes WIOA Cluster

(5) Denotes Employment Services Cluster

Schedule of Expenditures of Federal Awards (Continued)

Year Ended September 30, 2018

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
U.S. Department of Labor:				
Passed through Talent Investment Agency (continued):				
WIOA Statewide Activities MWA OPS AY-17	17.258	(4) AA308461755A26	\$ 1,470	\$ 1,470
WIOA Statewide Activities MWA OPS AY-17	17.259	(4) AA308461755A26	1,622	1,622
WIOA Statewide Activities MWA OPS AY-17	17.278	(4) AA308461755A26	1,976	1,976
WIOA Statewide Activities MWSC AY-16	17.258	(4) AA283231655A26	6,186	6,186
WIOA Statewide Activities MWSC AY-16	17.259	(4) AA283231655A26	6,826	6,826
WIOA Statewide Activities MWSC AY-16	17.278	(4) AA283231655A26	8,319	8,319
Apprenticeship Success Coordinators AY-16	17.285	AP293791655A26	6,250	6,250
WIOA SWA Apprenticeship Coordinators AY-16	17.258	(4) AA283231655A26	6,847	6,847
WIOA SWA Apprenticeship Coordinators AY-16	17.259	(4) AA283231655A26	7,555	7,555
WIOA SWA Apprenticeship Coordinators AY-16	17.278	(4) AA283231655A26	9,208	9,208
SWA Refugee Navigator PY-16	17.258	(4) AA267861555A26	24,650	24,650
SWA Refugee Navigator PY-16	17.259	(4) AA267861555A26	27,200	27,200
SWA Refugee Navigator PY-16	17.278	(4) AA267861555A26	33,150	33,150
WIOA SWA Capacity Building AY-16	17.258	(4) AA283231655A26	24,238	24,238
WIOA SWA Capacity Building AY-16	17.259	(4) AA283231655A26	26,746	26,746
WIOA SWA Capacity Building AY-16	17.278	(4) AA283231655A26	32,597	32,597
WIOA SWA VETS Infrastructure Funding Agency PY-17	17.258	(4) AA267861555A26	9,056	9,056
WIOA SWA VETS Infrastructure Funding Agency PY-17	17.259	(4) AA267861555A26	9,993	9,993
WIOA SWA VETS Infrastructure Funding Agency PY-17	17.278	(4) AA267861555A26	12,178	12,178
WIOA SWA VETS Infrastructure Funding Agency PY-18	17.258	(4) AA308461755A26	1,867	1,867
WIOA SWA VETS Infrastructure Funding Agency PY-18	17.259	(4) AA308461755A26	2,048	2,048
WIOA SWA VETS Infrastructure Funding Agency PY-18	17.278	(4) AA308461755A26	2,108	2,108
Unemployment Insurance PY 17 - Infrastructure Funding Agreements AY-18	17.225	UI298486S0	85,680	85,680
Unemployment Insurance PY 18 - Infrastructure Funding Agreements AY-18	17.225	UI298486S0	13,329	13,329
Total passed through Talent Investment Agency			9,544,821	10,332,170
Passed through Southeast Michigan Community Alliance - Advance Michigan Center for Apprenticeship Innovation FY-17	17.268	AP280281560A26	157,548	157,548
Total U.S. Department of Labor			9,702,369	10,489,718
U.S. Department of Transportation:				
Passed through Michigan Department of State Police - Emergency Management & Homeland Security Division				
Homeland Security Division - Hazardous Materials Emergency Preparedness	20.703	HM-HMP-0558-16-01-0	-	1,000
Passed through Michigan Department of State Police - Office of Highway Safety Planning -				
Passed through Transportation Improvement Association:				
Drug Recognition Expert Call Out Reimbursement Agreement	20.616	(6) n/a	-	1,040
Oakland County Underage Drinking Enforcement FY-17	20.616	(6) AL-17-14	-	1,421
Oakland County Underage Drinking Enforcement FY-18	20.616	(6) AL-18-39	-	21,161
Oakland County Traffic Enforcement FY-17	20.600	(6) AP-17-23	-	3,573
Oakland County Traffic Enforcement FY-18	20.600	(6) PT-18-36	-	117,316
Total U.S. Department of Transportation			-	145,511

(4) Denotes WIOA Cluster
(6) Denotes Highway Safety Cluster

Schedule of Expenditures of Federal Awards (Continued)

Year Ended September 30, 2018

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
U.S. Environmental Protection Agency: Brownfield Assessment Grant	66.818	00E002004	\$ 122,491	\$ 240,116
Passed through Michigan Department of Environmental Quality:				
State Drinking Water Revolving Fund Loan	66.468	(7) FS975487-16	-	16,060
WPC State And Interstate Program Support - Beach Monitoring	66.419	2017-7212	-	55,024
EFSDS Middlebelt Tunnel	66.458	(8) 5493-01	-	106,614
POC WSS 2015 Improvements Phase I	66.468	(7) 7406-01	-	160,833
POC Meter Replacement Phase II	66.468	(7) 7408-01	-	1,593,403
POC Water Meter Replacement Phase I	66.468	(7) 7406-02	-	72,333
Clinton River Biosolids - Septage	66.458	(8) 5642-01	-	770,204
Total passed through Michigan Department of Environmental Quality			-	2,774,471
Total U.S. Environmental Protection Agency			122,491	3,014,587
U.S. Department of Education - Office of Special Education and Rehabilitative Services - Passed through Michigan Rehabilitation - Michigan Rehabilitation Infrastructure Funding PY-18	84.126	n/a	6,420	6,420
U.S. Office of National Drug Control Policy - Passed through Michigan State Police:				
2017 High Intensity Drug Trafficking Areas Program	95.001	G17SM0002A	14,334	34,023
2018 High Intensity Drug Trafficking Areas Program	95.001	018SM0002A	72,095	119,452
Total U.S. Office of National Drug Control Policy			86,429	153,475
Social Security Administration - Social Security - Work Incentives Planning and Assistance Program	96.008	n/a	-	129,200
U.S. Department of Health and Human Services:				
Passed through Talent Investment Agency:				
Temporary Assistance For Needy Families (TANF), Partnership, Accountability, Training, Hope (PATH) FY-17	93.558	(9) 1701MITANF	577,116	665,899
Temporary Assistance For Needy Families (TANF), Partnership, Accountability, Training, Hope (PATH) FY-18	93.558	(9) 1801MITANF	2,559,036	2,858,823
Temporary Assistance For Needy Families (TANF), PATH Supportive Services FY-18	93.558	(9) 1701MITANF	33,081	33,081
DHHS Chafee Funding Foster Care Summer Youth	93.674	1801MICILP	6,731	6,731
Total passed through Talent Investment Agency			3,175,964	3,564,534
Passed through Michigan State Court Administrative Office - Child Support For Access and Visitation Programs	93.597	SCAO-2018-019	-	22,500

(7) Denotes Drinking Water State Revolving Fund Cluster
(8) Denotes Clean Water State Revolving Fund Cluster
(9) Denotes TANF Cluster

Schedule of Expenditures of Federal Awards (Continued)

Year Ended September 30, 2018

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services (continued):				
Passed through Michigan Department of Health and Human Services:				
Child Support Enforcement - Friend of the Court	93.563	CSFOC18 - 63001	\$ -	\$ 8,066,940
Child Support Enforcement - Friend of the Court Federal Incentives Payments	93.563	CSFOC17 - 63001	-	1,705,260
Child Support Enforcement - Prosecuting Co-Up Reimbursement	93.563	CSPA17 - 63002	-	1,692,983
Federal Vaccine Shipped to Local Health Departments	93.268	n/a	-	1,444,452
Sexually Transmitted Disease (STD) Control	93.977	E20182319-00	-	82,650
Sudden Unexplained Infant Death	93.994	E20180972-00	-	625
Immunization Fixed Fees	93.268	E20180975-00	-	43,650
Immunization Cooperative Agreements - Immunization Action Plan (IAP)	93.268	E20180964-00	-	89,994
Immunization Cooperative Agreements - Immunization Action Plan (IAP)	93.539	E20180964-00	-	413,409
TB Control	93.116	E20180974-00	-	51,110
HIV Prevention	93.940	E20180963-00	-	159,269
Fetal Infant Mortality Review (FIMR) Case Abstraction	93.994	E20180959-00	-	6,480
Enabling Services Women - MCH	93.994	E20180958-00	-	151,938
Public Health Functions & Infrastructure - MCH	93.994	E20180970-00	-	169,519
Children's Special Health Care Services (CSHCS) Care Coordination	93.778	(10) E20180953-00	-	76,231
Children's Special Health Care Services (CSHCS) Care Coordination	93.994	E20180953-00	-	45,193
CSHCS Medicaid Outreach	93.778	(10) E20180954-00	-	107,957
Children's Special Health Care Services (CSHCS) Outreach & Advocacy	93.778	(10) E20180957-00	-	142,500
CSHCS Medicaid Elevated Blood Lead Case Mgmt	93.778	(10) E20180955-00	-	12,498
Medicaid Outreach	93.778	(10) E20180969-00	-	404,893
Laboratory Services Bio	93.069	E20180967-00	-	19,795
Nurse Family Partnership Services	93.870	(11) E20180968-00	-	136,040
Nurse Family Partnership Services	93.778	(10) E20180968-00	-	232,121
Adolescent STD Screening	93.977	E20182317-00	-	73,000
Public Health Emergency Preparedness (PHEP) CRI 10/1/17 - 6/30/18	93.069	E20180956-00	-	164,913
Public Health Emergency Preparedness (PHEP) 10/1/17 - 6/30/18	93.069	E20180951-00	-	224,619
Public Health Emergency Preparedness (PHEP) CRI 7/1/18 - 9/30/18	93.069	E20183134-00	-	47,550
Public Health Emergency Preparedness (PHEP) 7/1/18 - 9/30/18	93.074	E20183133-00	-	65,839
West Nile Virus Community Surveillance	93.323	E20180980-00	-	8,000
HIV Surveillance Support	93.941	E20182598-00	-	4,884
HIV Surveillance Support	93.944	E20182598-00	-	32,128
Gonococcal Isolate Surveillance Project	93.977	E20182318-00	-	19,667
Total passed through Michigan Department of Health and Human Services			-	15,896,107
Passed through Oakland Community Health Network:				
Health Education SUD Prevention Services	93.959	2017-0016-SUDP#1	-	167,062
Transforming Youth Suicide Prevention	93.243	20121486	-	90,260
Total passed through Michigan Department of Health and Human Services - Passed through Oakland Community Health Network			-	257,322

(10) Denotes Medicaid Cluster

(11) Denotes Maternal, Infant, and Early Childhood Home Visiting Cluster

Schedule of Expenditures of Federal Awards (Continued)

Year Ended September 30, 2018

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services (continued) -				
Passed through Oakland University -				
CDC Racial and Ethnic Approaches to Community Health	93.738	5NU58DP005885-04-00	\$ -	\$ 91,710
Total U.S. Department of Health and Human Services			3,175,964	19,832,173
U.S. Department of Homeland Security:				
Passed through Michigan Department of State Police - Emergency Management and Homeland Security Division:				
Hazard Mitigation Grant	97.039	P4195.14	-	49,700
Emergency Management Performance Grant	97.042	EMC-2018-EP-00002	-	60,430
Total passed through Michigan Department of State Police - Emergency Management and Homeland Security Division			-	110,130
Passed through County of Macomb:				
Fiscal Year 2015 Homeland Security Grant Program	97.067	EMW-2015-SS-00033	28,264	71,645
Fiscal Year 2016 Homeland Security Grant Program	97.067	EMW-2016-SS-00010-S0	82,713	383,225
Fiscal Year 2017 Homeland Security Grant Program	97.067	EMW-2017-SS-00013	117,433	212,050
Total passed through Michigan Department of State Police - Emergency Management and Homeland Security Division - Passed through County of Macomb			228,410	666,920
Passed through Michigan Department of Natural Resources - Marine Safety Program	97.012	MS18-031	-	46,000
Total U.S. Department of Homeland Security			228,410	823,050
Total federal awards			\$ 15,881,956	\$ 49,064,773

Notes to Schedule of Expenditures of Federal Awards

Year Ended September 30, 2018

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the County of Oakland, Michigan (the "County") under programs of the federal government for the year ended September 30, 2018. 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 of Oakland, Michigan, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County of Oakland, Michigan.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the same basis of accounting with the exception of the Drinking Water Revolving Loan Fund and State Revolving Fund. In accordance with the 2017 OMB Compliance Supplement, these expenditures are reported when paid. Other expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, or 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. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The County of Oakland, Michigan 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 September 30, 2018

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

Noncompliance material to financial statements noted? Yes None reported

Federal Awards

Internal control over major programs:

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

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

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster	Opinion
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	Unmodified
14.218	CDBG - Entitlement Grants Cluster	Unmodified
93.558	TANF Cluster	Unmodified
93.563	Child Support Enforcement	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$1,471,943

Auditee qualified as low-risk auditee? Yes No

Section II - Financial Statement Audit Findings

Reference Number	Finding
Current Year	None

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
Current Year	None	