
County of Oakland, Michigan

**Federal Awards
Supplemental Information
September 30, 2019**

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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, 2019 and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 25, 2020, 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 March 25, 2020.

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 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

June 24, 2020

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, 2019 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 25, 2020.

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) 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 25, 2020

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 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's major federal programs for the year ended September 30, 2019. 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.

The County's basic financial statements include the operations of the Road Commission of Oakland County's discretely presented component unit, which received \$4,954,336 in federal awards that is not included in the schedule during the year ended September 30, 2019. 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'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 September 30, 2019.

To the Board of Commissioners
County of Oakland, 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 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 24, 2020

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2019

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	\$ -	\$ 32,950
Passed through Michigan Department of Education:				
National School Breakfast Program	10.553	(2) 630008006	-	82,556
National School Lunch Program	10.555	(2) 630008006	-	164,604
Child and Adult Care Food Program	10.558	630008006	-	52,642
Total passed through Michigan Department of Education			-	299,802
Passed through Michigan Department of Health and Human Services - Passed through Michigan Fitness Foundation - Local Health Department SNAP - Ed	10.561	(1) E20190792-00	-	21,973
Passed through Michigan Department of Health and Human Services:				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) Resident Services	10.557	E20191704-00	-	2,327,280
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) Breastfeeding	10.557	E20191703-00	-	168,504
Total passed through Michigan Department of Health and Human Services			-	2,495,784
Passed through Talent Investment Agency - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	(1) 201918Q252042 201918Q850342	185,820	205,248
Total U.S. Department of Agriculture			185,820	3,055,757
U.S. Department of Housing and Urban Development:				
Community Development Block Grant 15-16	14.218	(3) n/a	67,387	324,606
Community Development Block Grant 16-17	14.218	(3) n/a	343,335	984,796
Community Development Block Grant 17-18	14.218	(3) n/a	2,071,002	2,792,465
Community Development Block Grant 18-19	14.218	(3) n/a	1,268,015	3,537,114
Community Development Block Grant 19-20	14.218	(3) n/a	-	60,518
Housing Counseling Assistance Program 18	14.169	n/a	-	49,574
Home Investment Partnership Program 13-14	14.239	n/a	-	4,140
Home Investment Partnership Program 14-15	14.239	n/a	-	60,653
Home Investment Partnership Program 15-16	14.239	n/a	-	212,893
Home Investment Partnership Program 16-17	14.239	n/a	-	716,248
Home Investment Partnership Program 17-18	14.239	n/a	-	2,943,991
Home Investment Partnership Program 18-19	14.239	n/a	-	527,174
Arra Neighborhood Stabilization Program 08-09	14.218	(3) n/a	-	6,415
Arra Neighborhood Stabilization Program 10-11	14.218	(3) n/a	39,657	39,657
Emergency Shelter Grants Program 2017	14.231	n/a	-	14,532
Emergency Shelter Grants Program 2018	14.231	n/a	-	315,300
Total U.S. Department of Housing and Urban Development			3,789,396	12,590,076

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

County of Oakland, Michigan

Schedule of Expenditures of Federal Awards (Continued)

Year Ended September 30, 2019

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:				
Edward Byrne Memorial Justice Assistance Grant Program 17-20	16.738	n/a	\$ 97,109	\$ 123,264
Edward Byrne Memorial Justice Assistance Grant Program 18-21	16.738	n/a	97,790	124,500
State Criminal Alien Assistance Program	16.606	n/a	-	21,045
Equitable Sharing Program	16.922	MI6316300	219,718	344,767
DNA Capacity Enhancement and Backlog Reduction	16.741	2018-DN-BX-0088	-	20,837
Passed through Federal Bureau of Investigation (FBI) - Gang and Violent Crime Safe Streets Task Force (SSTF)	16.609	n/a	-	17,099
Passed through Michigan State Police:				
Edward Byrne Memorial Justice Assistance Grant	16.738	JAG-72181-N.E.T.-2018	-	201,000
Paul Coverdell 2019 Grant	16.742	2018-CD-BX-0022	-	26,250
Total passed through Michigan State Police			-	227,250
Total U.S. Department of Justice			414,617	878,762
U.S. Department of Labor:				
Passed through Talent Investment Agency:				
WIOA Local Administration AY-17	17.258	(4) AA308461755A26	44,844	132,473
WIOA Local Administration AY-17	17.259	(4) AA308461755A26	49,483	146,178
WIOA Local Administration AY-17	17.278	(4) AA308461755A26	60,307	178,154
WIOA Local Administration AY-18	17.258	(4) AA321961855A26	14,505	55,571
WIOA Local Administration AY-18	17.259	(4) AA321961855A26	14,505	55,571
WIOA Local Administration AY-18	17.278	(4) AA321961855A26	14,509	55,587
WIOA Adult AY-17	17.258	(4) AA308461755A26	570,285	570,285
WIOA Adult AY-18	17.258	(4) AA321961855A26	1,712,040	1,712,040
WIOA Youth AY-17	17.259	(4) AA308461755A26	630,101	676,282
WIOA Youth AY-18	17.259	(4) AA321961855A26	1,096,923	1,134,928
WIOA Dislocated Worker AY-17	17.278	(4) AA308461755A26	300,062	300,062
WIOA Dislocated Worker AY-18	17.278	(4) AA321961855A26	1,078,344	1,078,344
Wagner Peyser (WP) Employment Services 7(A) AY-17	17.207	(5) ES310291755A26	314,114	471,503
Wagner Peyser (WP) Employment Services 7(A) AY-18	17.207	(5) ES310291755A26	753,173	835,364
Wagner Peyser (WP) Employment Services 7(A) AY-19	17.207	(5) ES310291755A26	3,349	3,349
Unemployment Insurance State Administration RESEA 2018	17.225	UI31736EZO	188,940	188,940
Unemployment Insurance State Administration RESEA 2019	17.225	UI328461960A26	16,949	16,949
WIOA Rapid Response AY-17	17.278	(4) AA308461755A26	12,665	12,665
Trade Adjustment Assistance AY-17	17.245	TA304921755A26	806,908	829,793
WIOA Statewide Activities MWA OPS AY-16	17.258	(4) AA283231655A26	28,921	28,921
WIOA Statewide Activities MWA OPS AY-16	17.259	(4) AA283231655A26	31,913	31,913
WIOA Statewide Activities MWA OPS AY-16	17.278	(4) AA283231655A26	38,894	38,894
WIOA Statewide Activities MWA OPS AY-17	17.258	(4) AA308461755A26	66,603	66,603
WIOA Statewide Activities MWA OPS AY-17	17.259	(4) AA308461755A26	73,492	73,492
WIOA Statewide Activities MWA OPS AY-17	17.278	(4) AA308461755A26	89,569	89,569

(4) Denotes WIOA Cluster

(5) Denotes Employment Services Cluster

County of Oakland, Michigan

Schedule of Expenditures of Federal Awards (Continued)

Year Ended September 30, 2019

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 (continued):				
Passed through Talent Investment Agency (continued):				
SWA Refugee Navigator PY-17	17.258	(4) AA308461755A26	\$ 39,150	\$ 39,150
SWA Refugee Navigator PY-17	17.259	(4) AA308461755A26	43,200	43,200
SWA Refugee Navigator PY-17	17.278	(4) AA308461755A26	52,650	52,650
SWA Career Events AY-17	17.258	(4) AA308461755A26	7,250	7,250
SWA Career Events AY-17	17.259	(4) AA308461755A26	8,000	8,000
SWA Career Events AY-17	17.278	(4) AA308461755A26	9,750	9,750
SWA Employee Engagement AY-18	17.258	(4) AA321961855A26	6,200	6,200
SWA Employee Engagement AY-18	17.259	(4) AA321961855A26	6,800	6,800
SWA Employee Engagement AY-18	17.278	(4) AA321961855A26	7,000	7,000
SWA Integrated Education & TRNG (IET) AY-17	17.258	(4) AA308461755A26	2,984	2,984
SWA Integrated Education & TRNG (IET) AY-17	17.259	(4) AA308461755A26	3,292	3,292
SWA Integrated Education & TRNG (IET) AY-17	17.278	(4) AA308461755A26	4,013	4,013
WIOA NEG TET AY-18	17.278	(4) DW325501860A26	4,150	4,150
Ifa Jobs for Veterans FY-18	17.801	(5) DV314241855526	26,848	26,848
Ifa Jobs for Veterans FY-19	17.801	(5) DV328961955526	7,382	7,382
Unemployment Insurance PY 18/19 - Infrastructure Funding Agreements AY-19	17.225	UI298486S0	63,470	63,470
Unemployment Insurance PY 19 - Infrastructure Funding Agreements AY-19	17.225	UI3284619960A26	<u>14,140</u>	<u>14,140</u>
Total passed through Talent Investment Agency			8,317,677	9,089,709
Passed through Southeast Michigan Community Alliance - Advance Michigan Center for Apprenticeship Innovation FY-17	17.268	AP280281560A26	<u>402,604</u>	<u>402,604</u>
Total U.S. Department of Labor			8,720,281	9,492,313
U.S. Department of Transportation:				
Passed through Michigan Department of Transportation				
Multi-Community Coordination and Review of Existing Local CVT Stormwater Standards/Ordinances	20.205	(6) 2018-0009/Z7-S22	-	40,925
Passed through Michigan Department of State Police - Emergency Management & Homeland Security Division				
Homeland Security Division - Hazardous Materials Emergency Preparedness	20.703	HM-HMP-0558-16-01-00	-	19,468
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	(7) n/a	-	792
FY-18 Oakland County Traffic Enforcement	20.600	(7) PT-18-36	-	877
FY-19 Oakland County Traffic Enforcement	20.600	(7) PT-19-17	<u>-</u>	<u>31,798</u>
Total U.S. Department of Transportation			-	93,860
(4) Denotes WIOA Cluster				
(5) Denotes Employment Services Cluster				
(6) Denotes Highway Planning and Construction Clusters				
(7) Denotes Highway Safety Cluster				

County of Oakland, Michigan

Schedule of Expenditures of Federal Awards (Continued)

Year Ended September 30, 2019

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		00E00204	\$ 56,260	\$ 63,160
Passed through Michigan Department of Environmental Quality:					
Drinking Water State Revolving Fund Loan	66.468	(8)	FS975487-17	-	30,493
EFSDS Middlebelt Tunnel	66.458	(9)	5493-01	-	509
POC WSS 2015 Improvements Phase I	66.468	(8)	7406-01	-	27,438
POC Meter Replacement Phase II	66.468	(8)	7408-01	-	505,826
Clinton River Biosolids - Septage	66.458	(9)	5642-01	-	1,388,507
Total passed through Michigan Department of Environmental Quality				-	1,952,773
Total U.S. Environmental Protection Agency				56,260	2,015,933
U.S. Department of Education - Office of Special Education and Rehabilitative Services -					
Passed through Michigan Rehabilitation:					
Michigan Rehabilitation Infrastructure Funding PY-19	84.126		E20192807-00	26,842	26,842
Michigan Rehabilitation Infrastructure Funding PY-20	84.126		H126A200099	5,927	5,927
Total U.S. Department of Education				32,769	32,769
U.S. Office of National Drug Control Policy - Passed through Michigan State Police:					
2018 High Intensity Drug Trafficking Areas Program	95.001		018SM0002A	3,408	10,548
2019 High Intensity Drug Trafficking Areas Program	95.001		G19SM0002A	65,934	116,803
2019 High Intensity Drug Trafficking Areas Program Reimbursement Funding for Forensic Lab Technician Firearms Position	95.001		n/a	-	31,330
Total U.S. Office of National Drug Control Policy				69,342	158,681
Social Security Administration - Social Security - Work Incentives Planning and Assistance Program	96.008		n/a	-	126,000
U.S. Department of Health and Human Services:					
Voluntary National Retail Food Regulatory Program Standards	93.103		G-SP-1810-06701	-	2,855
Passed through Talent Investment Agency:					
Temporary Assistance For Needy Families (TANF), Partnership, Accountability, Training, Hope (PATH) FY-18	93.558	(10)	1801MITANF	38,974	83,065
Temporary Assistance For Needy Families (TANF), Partnership, Accountability, Training, Hope (PATH) FY-19	93.558	(10)	1901MITANF	2,521,225	2,811,808
Temporary Assistance For Needy Families (TANF), PATH Supportive Services FY-19	93.558	(10)	1901MITANF	55,000	55,000
DHHS Chafee Funding Foster Care Summer Youth	93.674		1901MICILP	7,000	7,000
Total passed through Talent Investment Agency				2,622,199	2,956,873
Passed through Michigan State Court Administrative Office - Child Support For Access and Visitation Programs	93.597		SCAO-2019	-	24,000

(8) Denotes Drinking Water State Revolving Fund Cluster

(9) Denotes Clean Water State Revolving Fund Cluster

(10) Denotes TANF Cluster

County of Oakland, Michigan

Schedule of Expenditures of Federal Awards (Continued)

Year Ended September 30, 2019

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	\$ -	\$ 8,213,000
Child Support Enforcement - Friend of the Court Federal Incentives Payments	93.563	CSFOC17 - 63001	-	1,690,181
Child Support Enforcement - Prosecuting Co-Up Reimbursement	93.563	CSPA17 - 63002	-	1,695,568
Federal Vaccine Shipped to Local Health Departments	93.268	n/a	-	1,140,892
Sexually Transmitted Disease (STD) Control	93.977	E20191700-00	-	82,650
Immunization Fixed Fees	93.268	E20191949-00	-	49,400
Immunization Cooperative Agreements - Immunization Action Plan (IAP)	93.268	E20191693-00	-	500,998
TB Control	93.116	E20190680-00	-	61,593
HIV Prevention	93.940	E20191691-00	-	254,829
Fetal Infant Mortality Review (FIMR) Case Abstraction	93.994	E20191683-00	-	6,480
Enabling Services Women - MCH	93.994	E20191682-00	-	253,044
Public Health Functions & Infrastructure - MCH	93.994	E20191698-00	-	52,424
Children's Special Health Care Services (CSHCS) Care Coordination	93.778	(11) E20192260-00	-	154,031
Children's Special Health Care Services (CSHCS) Care Coordination	93.994	E20192260-00	-	42,075
CSHCS Medicaid Outreach	93.778	(11) E20192261-00	-	101,634
Children's Special Health Care Services (CSHCS) Outreach & Advocacy	93.778	(11) E20192262-00	-	294,405
CSHCS Medicaid Elevated Blood Lead Case Mgmt	93.778	(11) E20191438-00	-	7,458
Medicaid Outreach	93.778	(11) E20191697-00	-	903,077
Laboratory Services Bio	93.069	E20191696-00	-	20,000
Nurse Family Partnership Services	93.870	E20194948-00	-	160,190
Nurse Family Partnership Services	93.778	(11) E20191948-00	-	451,150
Adolescent STD Screening	93.977	E20191947-00	-	56,995
Public Health Emergency Preparedness (PHEP) CRI 10/1/18 - 6/30/19	93.069	E20190678-00	-	147,884
Public Health Emergency Preparedness (PHEP) 10/1/18 - 6/30/19	93.069	E20190676-00	-	223,642
Public Health Emergency Preparedness (PHEP) CRI 7/1/19 - 9/30/19	93.069	E20193501-00	-	26,535
Public Health Emergency Preparedness (PHEP) 7/1/19 - 9/30/19	93.069	E20193500-00	-	62,667
West Nile Virus Community Surveillance	93.323	E20190681-00	-	10,000
Gonococcal Isolate Surveillance Project	93.977	E20191686-00	-	21,247
Gonococcal Isolate Surveillance Project	93.323	E20191686-00	-	33,769
FIMR Interview	93.994	E20191699-00	-	250
Local Tobacco Reduction	93.305	E20191702-00	-	25,000
Safer Opioid Prescribing Practice and Data Collection	93.136	E20193033-00	-	45,079
Epidemiology and Laboratory Capacity	93.323	E20193449-00	-	13,465
Measles Response	93.991	E20193502-00	-	20,000
Total passed through Michigan Department of Health and Human Services			-	16,821,612
Passed through Michigan Department of Health And Human Services - Passed through Oakland Community Health Network:				
Substance Use Disorder Prevention Services	93.959	2017-0016-SUD#2	-	161,655
Transforming Youth Suicide Prevention	93.243	2019-0022-GRT	-	135,575
Total passed through Michigan Department of Health and Human Services - Passed through Oakland Community Health Network			-	297,230

(11) Denotes Medicaid Cluster

County of Oakland, Michigan

Schedule of Expenditures of Federal Awards (Continued)

Year Ended September 30, 2019

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 - Passed through Michigan Public Health Institute - 2019 MI PHAB Accreditation Readiness Mini-Grant	93.991	X-32123-115	\$ -	\$ 10,000
Passed through National Environmental Health Association - 2019 National Environmental Assessment Reporting Mini Grant	93.421	NEHA CDC-RFA-OT18-802	-	1,737
Passed through Wayne State University:				
Nurse, Education, Practice, Equality and Retention Registered Nurse	93.359	UK1HP31702-01-00	-	27,035
Nurse, Education, Practice, Equality and Retention Registered Nurse	93.359	1UK1HP31702-02-00	-	12,415
Total passed through Wayne State University			-	39,450
Total U.S. Department of Health and Human Services			2,622,199	20,153,757
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	-	11,175
Emergency Management Performance Grant	97.042	EMC-2019-EP-00004	-	60,425
Total passed through Michigan Department of State Police - Emergency Management and Homeland Security Division			-	71,600
Passed through County of Macomb, Michigan:				
Fiscal Year 2016 Homeland Security Grant Program	97.067	EMW-2016-SS-00010-S01	83,994	106,072
Fiscal Year 2017 Homeland Security Grant Program	97.067	EMW-2017-SS-00013	67,319	317,934
Fiscal Year 2018 Homeland Security Grant Program	97.067	EMW-2018-SS-00042	-	6,884
Total passed through Michigan Department of State Police - Emergency Management and Homeland Security Division - Passed through County of Macomb, Michigan			151,313	430,890
Passed through Michigan Department of Natural Resources - Marine Safety Program	97.012	MS019-025	-	58,550
Total U.S. Department of Homeland Security			151,313	561,040
Total federal awards			\$ 16,041,997	\$ 49,158,948

Notes to Schedule of Expenditures of Federal Awards

Year Ended September 30, 2019

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, 2019. 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 with the exception of the expenditures related to CFDA 66.468, Drinking Water State Revolving Fund (DWSRF), and CFDA 66.458, the Clean Water State Revolving Fund (CWSRF). The DWSRF and CWSRF expenditures are reported on cash basis in accordance with the subrecipient reporting guidelines outlined in the 2019 OMB Compliance Supplement for CFDA 66.468 and 66.458. 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. 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 September 30, 2019

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
17.258, 17.259, 17.278	WIOA Cluster	Unmodified
93.563	Child Support Enforcement	Unmodified
93.778	Medicaid Cluster - Medical Assistance Program	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$1,474,768

Auditee qualified as low-risk auditee? Yes No

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None