
County of Oakland, Michigan

**Federal Awards Supplemental Information
September 30, 2020**

Independent Auditor's Reports

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance 1

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* 2-3

Report on Compliance for Each Major Federal Program and Report on Internal Control Over
Compliance Required by the Uniform Guidance 4-5

Schedule of Expenditures of Federal Awards 6-11

Notes to Schedule of Expenditures of Federal Awards 12

Schedule of Findings and Responses 13-16

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 County of Oakland, Michigan (the "County") as of and for the year ended September 30, 2020 and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 24, 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 March 24, 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Plante & Moran, PLLC

October 28, 2021

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 County of Oakland, Michigan (the "County") as of and for the year ended September 30, 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 March 24, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

The County's Response to the Finding

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

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 24, 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 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, 2020. 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 \$3,939,473 in federal awards that is not included in the schedule during the year ended September 30, 2020. 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, 2020.

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, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as Finding 2020-002, that we consider to be a significant deficiency.

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. 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 & Moran, PLLC

October 28, 2021

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2020

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	\$ -	\$ 97,259
Passed through Michigan Department of Education:					
National School Breakfast Program	10.553	(2)	630008006	-	74,214
National School Lunch Program	10.555	(2)	630008006	-	148,250
Child and Adult Care Food Program	10.558		630008006	-	40,664
Total passed through Michigan Department of Education				-	263,128
Passed through Michigan Department of Health and Human Services - Passed through Michigan Fitness Foundation - Local Health Department SNAP - Ed	10.561	(1)	E20200639-00	-	14,972
Passed through Michigan Department of Health and Human Services:					
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) Resident Services	10.557		E20200238-00	313,175	2,615,870
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) Breastfeeding	10.557		E20200237-00	67,871	219,199
Total passed through Michigan Department of Health and Human Services				381,046	2,835,069
Passed through Michigan Department of Labor and Economic Opportunity - Workforce Development - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	(1)	202020Q875042 202020Q252042	147,719	162,861
Total U.S. Department of Agriculture				528,765	3,373,289
U.S. Department of Housing and Urban Development:					
Community Development Block Grant 16-17	14.218	(3)	n/a	45,427	71,380
Community Development Block Grant 17-18	14.218	(3)	n/a	472,913	514,861
Community Development Block Grant 18-19	14.218	(3)	n/a	595,743	2,029,793
Community Development Block Grant 19-20	14.218	(3)	n/a	660,454	2,376,533
Housing Counseling Assistance Program 19	14.169		n/a	-	43,035
Home Investment Partnership Program 16-17	14.239		n/a	-	77,112
Home Investment Partnership Program 17-18	14.239		n/a	-	726,145
Home Investment Partnership Program 18-19	14.239		n/a	-	2,659,646
Home Investment Partnership Program 19-20	14.239		n/a	-	338,434
COVID-19 - Community Development Block Cares Grant 2019	14.218	(3)	n/a	-	220,296
Emergency Shelter Grants Program 2018	14.231		n/a	-	12,122
Emergency Shelter Grants Program 2019	14.231		n/a	-	333,894
COVID-19 - Emergency Shelter Grants Program Cares 2019	14.231		n/a	-	370,444
Total U.S. Department of Housing and Urban Development				1,774,537	9,773,695

(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, 2020

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 19-22	16.738	n/a	\$ -	\$ 54,436
State Criminal Alien Assistance Program	16.606	n/a	-	23,953
Equitable Sharing Program	16.922	MI6316300	-	109,140
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1679	-	220,633
DNA Capacity Enhancement and Backlog Reduction	16.741	2018-DN-BX-0088	-	129,009
DNA Capacity Enhancement and Backlog Reduction	16.741	2019-DN-BX-0033	-	11,763
Passed through Federal Bureau of Investigation (FBI) -				
Gang and Violent Crime Safe Streets Task Force (SSTF)	16.609	n/a	-	15,073
Passed through Michigan State Police:				
Edward Byrne Memorial Justice Assistance Grant	16.738	JAG-72181-N.E.T.-2020 - 2017-MU-BX-0191/2018-	-	201,000
Sheriff Office Technology Enhancement Project	16.738	JAG-73033-Oakland County Sheriff's Department-2020	-	164,089
Paul Coverdell 2019 Grant	16.742	2018-CD-BX-0022	-	44,691
Paul Coverdell 2020 Grant	16.742	2019-CD-BX-0022	-	65,196
Total passed through Michigan State Police			-	474,976
Total U.S. Department of Justice			-	1,038,983
U.S. Department of Labor:				
Passed through Michigan Department of Labor and Economic Opportunity - Workforce Development:				
WIOA Local Administration AY-18	17.258	(4) AA321961855A26	52,300	139,851
WIOA Local Administration AY-18	17.259	(4) AA321961855A26	52,300	139,851
WIOA Local Administration AY-18	17.278	(4) AA321961855A26	52,316	139,894
WIOA Local Administration AY-19	17.258	(4) AA332361955A26	14,261	71,281
WIOA Local Administration AY-19	17.259	(4) AA332361955A26	14,261	71,281
WIOA Local Administration AY-19	17.278	(4) AA332361955A26	14,265	71,303
WIOA Adult AY-18	17.258	(4) AA321961855A26	552,868	552,868
WIOA Adult AY-19	17.258	(4) AA332361955A26	1,558,244	1,563,209
WIOA Youth AY-18	17.259	(4) AA321961855A26	563,929	627,448
WIOA Youth AY-19	17.259	(4) AA332361955A26	1,209,643	1,234,296
WIOA Dislocated Worker AY-18	17.278	(4) AA321961855A26	154,342	190,244
WIOA Dislocated Worker AY-19	17.278	(4) AA332361955A26	845,735	846,927
Wagner Peyser (WP) Employment Services 7(A) AY-18	17.207	(5) ES310291755A26	341,184	567,594
Wagner Peyser (WP) Employment Services 7(A) AY-19	17.207	(5) ES334001955A26	934,548	1,004,788
Wagner Peyser (WP) Employment Services 7(A) AY-20	17.207	(5) ES334001955A26	3,394	3,394
Wagner Peyser (WP) ES MWSC PY-19	17.207	(5) ES334001955A26	262,212	262,212
Unemployment Insurance State Administration RESEA 2019	17.225	UI328461960A26	223,949	223,949
WIOA Rapid Response AY-18	17.278	(4) AA321961855A26	3,913	3,913
WIOA Rapid Response AY-18	17.259	(4) AA321961855A26	4,281	4,281
WIOA Rapid Response AY-18	17.278	(4) AA321961855A26	4,471	4,471
Trade Adjustment Assistance AY-17	17.245	TA304921755A26	3,671	3,671
Trade Adjustment Assistance AY-18	17.245	TA317061855A26	1,032,852	1,050,541
WIOA Statewide Activities MWA OPS AY-17	17.258	(4) AA308461755A26	24,196	24,372
WIOA Statewide Activities MWA OPS AY-17	17.259	(4) AA308461755A26	26,699	26,893
WIOA Statewide Activities MWA OPS AY-17	17.278	(4) AA308461755A26	32,540	32,777
WIOA Statewide Activities Capacity Building AY-17	17.258	(4) AA321961855A26	24,238	24,238
WIOA Statewide Activities Capacity Building AY-17	17.259	(4) AA321961855A26	26,746	26,746
WIOA Statewide Activities Capacity Building AY-17	17.278	(4) AA321961855A26	32,597	32,597

(4) Denotes WIOA Cluster

(5) Denotes Employment Services Cluster

Schedule of Expenditures of Federal Awards (Continued)

Year Ended September 30, 2020

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 Michigan Department of Labor and Economic Opportunity - Workforce Development (continued):					
WIOA Statewide Activities Capacity Building AY-18	17.258	(4)	AA321961855A26	\$ 27,367	\$ 27,367
WIOA Statewide Activities Capacity Building AY-18	17.259	(4)	AA321961855A26	29,936	29,936
WIOA Statewide Activities Capacity Building AY-18	17.278	(4)	AA321961855A26	31,264	31,264
WIOA Statewide Activities SY Professional AY-19	17.258	(4)	AA332361955A26	10,735	14,372
WIOA Statewide Activities SY Professional AY-19	17.259	(4)	AA332361955A26	11,664	15,618
WIOA Statewide Activities SY Professional AY-19	17.278	(4)	AA332361955A26	9,646	12,914
SWA Employee Engagement AY-18	17.258	(4)	AA321961855A26	(218)	(218)
SWA Employee Engagement AY-18	17.259	(4)	AA321961855A26	(239)	(239)
SWA Employee Engagement AY-18	17.278	(4)	AA321961855A26	(245)	(245)
SWA Apprenticeship Success Coor AY-18	17.258	(4)	AA321961855A26	-	4,638
SWA Apprenticeship Success Coor AY-18	17.259	(4)	AA321961855A26	-	5,073
SWA Apprenticeship Success Coor AY-18	17.278	(4)	AA321961855A26	-	5,299
SWA Integrated Education & TRNG (IET) AY-17	17.258	(4)	AA308461755A26	26,016	26,016
SWA Integrated Education & TRNG (IET) AY-17	17.259	(4)	AA308461755A26	28,708	28,708
SWA Integrated Education & TRNG (IET) AY-17	17.278	(4)	AA308461755A26	34,987	34,987
WIOA NEG TET AY-18	17.278	(4)	DW325501860A26	98,715	98,715
UI Claims Assistance FY-20	17.225		UI340652055A26	721,480	721,480
IFA Jobs for Veterans FY-19	17.801	(5)	DV328961955526		
			DV342762055526	18,612	18,612
IFA Jobs for Veterans FY-20	17.801	(5)	DV35	6,905	6,905
Unemployment Insurance PY19 - Infrastructure Funding Agreements AY-19	17.225		UI340652055A26	39,961	39,961
Unemployment Insurance PY20 - Infrastructure Funding Agreements FY-20	17.225		UI340652055A26	14,451	14,451
Total passed through Michigan Department of Labor and Economic Opportunity - Workforce Development				9,175,700	10,080,504
Passed through Southeast Michigan Community Alliance - Advance Michigan Center for Apprenticeship Innovation FY-17	17.268		AP280281560A26	128,800	128,800
Total U.S. Department of Labor				9,304,500	10,209,304
U.S. Department of Transportation:					
Passed through Michigan Department of Transportation Aeronautics - Cares Act	20.106		Subgrant # Y47-11720	256,000	256,000
Passed through Michigan Department of State Police - Emergency Management & Homeland Security Division - Hazardous Materials Emergency Preparedness	20.703		EMHSD-040	-	7,416
Passed through Michigan Department of State Police - Office of Highway Safety Planning - Passed through Transportation Improvement Association:					
FY-18 Drug Recognition Expert Call Out Reimbursement Agreement	20.616	(6)	n/a	-	1,664
FY-20 Oakland County Traffic Enforcement	20.600	(6)		-	19,927
Total passed through Michigan Department of State Police - Office of Highway Safety Planning - Passed through Transportation Improvement Association				-	21,591
Total U.S. Department of Transportation				256,000	285,007

(4) Denotes WIOA Cluster
 (5) Denotes Employment Services Cluster
 (6) Denotes Highway Safety Cluster

Schedule of Expenditures of Federal Awards (Continued)

Year Ended September 30, 2020

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	\$ 41,150	\$ 151,467
Passed through Michigan Department of Environmental Quality:				
Drinking Water State Revolving Fund Loan	66.468	(7) FS975487-17	-	31,276
EFSDS Middlebelt Tunnel	66.458	(8) 5493-01	-	2,594
POC WSS 2015 Improvements Phase I	66.468	(7) 7406-01	-	27,134
POC Meter Replacement Phase II	66.468	(7) 7408-01	-	147,043
Clinton River Biosolids - Septage	66.458	(8) 5642-01	-	900,315
Total passed through Michigan Department of Environmental Quality			-	1,108,362
Total U.S. Environmental Protection Agency			41,150	1,259,829
U.S. Department of Education - Office of Special Education and Rehabilitative Services - Passed through Michigan Rehabilitation:				
Michigan Rehabilitation Infrastructure Funding PY-19 FY-20	84.126	H126A200099	16,631	16,631
Michigan Rehabilitation Infrastructure Funding PY-20 FY-21	84.126	H126A200099	6,747	6,747
Total U.S. Department of Education			23,378	23,378
U.S. Office of National Drug Control Policy - Passed through Michigan State Police:				
2019 High Intensity Drug Trafficking Areas Program	95.001	G19SM0002A	16,866	23,197
2020 High Intensity Drug Trafficking Areas Program	95.001	G20SM0002A	63,375	110,614
2019 High Intensity Drug Trafficking Areas Program Reimbursement Funding for Forensic Lab Technician Firearms Position	95.001	n/a	-	9,842
2020 High Intensity Drug Trafficking Areas Program Reimbursement Funding for Forensic Lab Technician Firearms Position	95.001	n/a	-	21,549
Total U.S. Office of National Drug Control Policy			80,241	165,202
U.S. Department of the Treasury:				
COVID-19 - Cares Act	21.019		27,397,763	90,814,309
COVID-19 - Oakland County Small Business Stabilization Fund	21.019		-	9,953,201
Passed through Michigan Department of Treasury:				
COVID-19 - First Responder Hazard Pay Premiums Program	21.019		-	1,150,000
COVID-19 - Public Safety and Public Health Payroll Reimbursement Program	21.019		-	2,711,705
Total passed through Michigan Department of Treasury			-	3,861,705
Passed through Michigan Department of Health and Human Services - COVID-19 - CRF Local Health Department Contact Tracing	21.019	E20204706-00	-	30,509
Passed through Michigan Economic Development Corporation - COVID-19 - MEDC Grant for the Michigan Small Business Restart Program	21.019	CASE 305431	-	11,034,655
Total U.S. Department of the Treasury			27,397,763	115,694,379

(7) Denotes Drinking Water State Revolving Fund Cluster

(8) Denotes Clean Water State Revolving Fund Cluster

Schedule of Expenditures of Federal Awards (Continued)

Year Ended September 30, 2020

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:				
Passed through Michigan Department of Labor and Economic Opportunity - Workforce Development:				
Temporary Assistance For Needy Families (TANF), Partnership, Accountability, Training, Hope (PATH) FY-19	93.558	1901MITANF	\$ 197,298	\$ 277,171
Temporary Assistance For Needy Families (TANF), Partnership, Accountability, Training, Hope (PATH) FY-20	93.558	1901MITANF	2,232,897	2,433,346
Temporary Assistance For Needy Families (TANF), PATH Supportive Services FY-20	93.558	201MITANF	55,561	55,561
Total passed through Michigan Department of Labor and Economic Opportunity - Workforce Development			2,485,756	2,766,078
Passed through Michigan State Court Administrative Office -				
Child Support For Access and Visitation Programs	93.597	SCAO-2020-024	-	20,699
Passed through Michigan Department of Health and Human Services:				
Child Support Enforcement - Friend of the Court	93.563	CSFOC20 - 63001	-	8,367,983
Child Support Enforcement - Friend of the Court Federal Incentives Payments	93.563	CSFOC20 - 63001	-	1,680,048
Child Support Enforcement - Prosecuting Co-Up Reimbursement	93.563	CSPA17 - 63002	-	1,724,945
Federal Vaccine Shipped to Local Health Departments	93.268	N/A	-	583,520
Sexually Transmitted Disease (STD) Control	93.977	E20200563-00	-	82,650
Immunization Fixed Fees	93.268	E20201352-00	-	25,500
Immunization Cooperative Agreements - Immunization Action Plan (IAP)	93.268	E20200410-00	-	502,297
TB Control	93.116	E20200490-00	-	19,803
HIV Prevention	93.940	E20200945-00	-	108,332
Fetal Infant Mortality Review (FIMR) Case Abstraction	93.994	E20200229-00	-	6,480
Enabling Services Women - MCH	93.994	E20200228-00	-	230,604
Public Health Functions & Infrastructure - MCH	93.994	E20200233-00	-	53,424
Children's Special Health Care Services (CSHCS) Care Coordination	93.778	(9) E20200100-00	-	52,081
Children's Special Health Care Services (CSHCS) Care Coordination	93.994	E20200100-00	-	27,328
CSHCS Medicaid Outreach	93.778	(9) E20200101-00	-	120,786
Children's Special Health Care Services (CSHCS) Outreach & Advocacy	93.778	(9) E20200102-00	-	147,202
CSHCS Medicaid Elevated Blood Lead Case Mgmt	93.778	(9) E20200226-00	-	5,682
Medicaid Outreach	93.778	(9) E20200232-00	-	658,424
Laboratory Services Bio	93.069	E20200231-00	-	2,313
Nurse Family Partnership Services	93.870	E20200833-00	-	157,540
Nurse Family Partnership Services	93.778	(9) E20200833-00	-	214,079
Adolescent STD Screening	93.977	E20200710-00	-	48,012
Public Health Emergency Preparedness (PHEP) CRI 10/1/19 - 6/30/20	93.069	E20200227-00	-	194,625
Public Health Emergency Preparedness (PHEP) 10/1/19 - 6/30/20	93.069	E20200225-00	-	230,980
Public Health Emergency Preparedness (PHEP) CRI 7/1/20 - 9/30/20	93.069	E20204247-00	-	37,971
Public Health Emergency Preparedness (PHEP) 7/1/20 - 9/30/20	93.069	E20204234-00	-	71,831
West Nile Virus Community Surveillance	93.323	E20200491-00	-	10,000
Gonococcal Isolate Surveillance Project	93.977	E20200623-00	-	7,010
Gonococcal Isolate Surveillance Project	93.323	E20200623-00	-	15,834
FIMR Interview	93.994	E20200235-00	-	500
COVID-19 - ELC Covid-19 Contact Tracing Testing Coordination	93.323	E20204403-00	-	100
COVID-19 - PHEP Covid-19 Response	93.354	E20204116-00	-	392,000
COVID-19 - LTC Testing	93.323	E20204717-00	-	243,000
Total passed through Michigan Department of Health and Human Services			-	16,022,884
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#3	-	166,404

(9) Denotes Medicaid Cluster

Schedule of Expenditures of Federal Awards (Continued)

Year Ended September 30, 2020

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 Wayne State University:				
Nurse, Education, Practice, Equality and Retention Registered Nurse	93.359	1UK1HP31702-02-00	\$ -	\$ 38,360
Nurse, Education, Practice, Equality and Retention Registered Nurse	93.359	UK1HP31702-03-00	-	6,264
Total passed through Wayne State University			-	44,624
Total U.S. Department of Health and Human Services			2,485,756	19,020,689
U.S. Department of Homeland Security:				
Passed through Michigan Department of State Police - Emergency Management and Homeland Security Division - Emergency Management Performance Grant				
	97.042	EMC-2020-EP-00005	-	60,781
Passed through County of Macomb, Michigan:				
Fiscal Year 2017 Homeland Security Grant Program	97.067	EMW-2017-SS-00013	-	106,372
Fiscal Year 2018 Homeland Security Grant Program	97.067	EMW-2018-SS-00042	-	496,354
Total passed through Michigan Department of State Police - Emergency Management and Homeland Security Division - Passed through County of Macomb, Michigan			-	602,726
Passed through Michigan Department of Natural Resources - Marine Safety Program	97.012	MS20-010	-	83,550
Total U.S. Department of Homeland Security			-	747,057
Total federal awards			\$ 41,892,090	\$ 161,590,812

Notes to Schedule of Expenditures of Federal Awards

Year Ended September 30, 2020

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of County of Oakland, Michigan (the "County") under programs of the federal government for the year ended September 30, 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, 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 the cash basis in accordance with the subrecipient reporting guidelines outlined in the 2020 OMB Compliance Supplement for CFDA 66.468 and 66.458. Other 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 CFDA 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. 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 Responses

Schedule of Findings and Responses

Year Ended September 30, 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? X Yes 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? Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? X Yes 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:

CFDA Number	Name of Federal Program or Cluster	Opinion
14.239	Home Investment Partnerships Program	Unmodified
21.019	Coronavirus Relief Fund	Unmodified

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

Auditee qualified as low-risk auditee? X Yes No

Schedule of Findings and Responses (Continued)

Year Ended September 30, 2020

Section II - Financial Statement Audit Findings

Reference Number	Finding
2020-001	<p>Finding Type - Material weakness</p> <p>Criteria - The County should have a process in place to ensure year-end journal entries are properly recorded in accordance with generally accepted accounting principles (GAAP) prior to the commencement of the audit.</p> <p>Condition - Year-end journal entries necessary to state the financial statements in accordance with GAAP were identified as part of the audit.</p> <p>Context - The following material year-end journal entries were proposed by the auditors and posted by the County in order to ensure the financial statements were stated in accordance with GAAP:</p> <ul style="list-style-type: none">• Adjustments of approximately \$0.2 million, \$18.4 million, and \$64.1 million to reclassify noncurrent restricted cash for unspent bond proceeds within the Evergreen-Farmington SDS Fund, nonmajor enterprise funds, and the Drainage District component unit, respectively.• Adjustment of approximately \$83.8 million to record unearned revenue in the Drainage District component unit for special assessment receivables and prepayments that were not earned as of year end. <p>Cause - Processes were not in place to ensure year-end closing entries were properly recorded in the general ledger prior to the commencement of the audit.</p> <p>Effect - If the year-end journal entries identified above had not been recorded, the financial statements would have been materially misstated.</p> <p>Recommendation - The County should continue to work with all applicable departments to ensure its control procedures properly identify and record all year-end journal entries.</p> <p>Views of Responsible Officials and Planned Corrective Actions - The County agrees with the finding and will ensure processes for reviewing similar transactions are put in place and properly recorded in future years.</p> <p>The bonds issued in fiscal year 2020 were more significant than in prior years, and it is not common to have the significant level of unspent bond proceeds remaining at the end of the fiscal year that was experienced in fiscal year 2020. There have been several staffing changes and competing projects in fiscal year 2020 that had a significant impact on staff workload, thereby limiting the more thorough review for some of the transactions. The County did make the adjustments for the fiscal year 2020 financial statements and will ensure processes are put in place to properly record similar transactions in the future.</p>

Schedule of Findings and Responses (Continued)

Year Ended September 30, 2020

Section III - Federal Program Audit Findings

Reference Number	Finding
2020-002	<p>CFDA Number, Federal Agency, and Program Name - CFDA 21.019; U.S. Department of the Treasury; Coronavirus Relief Fund (CRF)</p> <p>Federal Award Identification Number and Year - None</p> <p>Pass-through Entity - Not applicable</p> <p>Finding Type - Significant deficiency</p> <p>Repeat Finding - No</p> <p>Criteria - Per 2 CFR 200.332, pass-through entities are required to include certain elements in subrecipient agreements.</p> <p>Condition - The County did not have an executed subrecipient agreement with the required elements for one of the subrecipients.</p> <p>Questioned Costs - None</p> <p>Identification of How Questioned Costs Were Computed - Not applicable</p> <p>Context - The County passed through \$27.4 million of CRF funding to various subrecipients. The County did not have a complete executed subrecipient agreement, which included all elements outlined in 2 CFR 200.332, for one of the agreements. The County, however, facilitated a training session for the subrecipient prior to the subrecipient spending the funding. Through this training, the County outlined the subrecipient's role and responsibilities under the agreement.</p> <p>Cause and Effect - The County was in the process of expending CRF funding within the tight deadline; as a result, for one subrecipient, the County did not execute a complete subrecipient agreement with all the required elements outlined in 2 CFR 200.332.</p> <p>Recommendation - We recommend that the County implement a process to ensure that a subrecipient agreement with the required elements, as outlined in 2 CFR 200.332, is in place for all subrecipients of the County.</p> <p>Views of Responsible Officials and Corrective Action Plan - The County agrees with the finding and will ensure processes to have the required elements as outlined in 2 CFR 200.332 included in applicable agreements.</p> <p>The volume of transactions and agreements related to the CRF funding resulted in the one agreement in question being missed for having an executed amendment to add the 2 CFR 200.332 required elements. The County grant program managers are to have the relationship determined and documented at the outset of the agreement, and those involved in the preparation and administration of the agreement are to include the required elements, as outlined in 2 CFR 200.332. Also, the County has contracted a third-party resource to provide additional compliance support given the volume of pandemic-related funding.</p>