

**Data Collection Form for Reporting on  
AUDITS OF STATES, LOCAL GOVERNMENTS, INDIAN TRIBES,  
INSTITUTIONS OF HIGHER EDUCATION, AND NONPROFIT ORGANIZATIONS  
for Fiscal Period Ending Dates in 2019, 2020, or 2021**

**PART I: GENERAL INFORMATION**REPORT ID: **872799** VERSION: **1****1. Fiscal Period**a. Start Date   
(MM/DD/YYYY)b. End Date   
(MM/DD/YYYY)**2. Type of Uniform Guidance Audit** Single audit  
 Program-specific audit**3. Audit Period Covered** Annual  
 Biennial  
Other: Number of Months **4. Auditee Identification Numbers**

a. Auditee Employer Identification Number (EIN)

d. Auditee Data Universal Numbering System (DUNS) Number

b. Are multiple EINs covered in this report?

 Yes  No

e. Are multiple DUNS numbers covered in this report?

 Yes  No

c. If Part I, Item 4b is Yes, complete the attached Auditee EIN Continuation Sheet

f. If Part I, Item 4e is Yes, complete the attached Auditee DUNS Continuation Sheet

**5. Auditee Information**

a. Auditee Name

**6. Primary Auditor Information**

a. Audit Firm/Organization Name

b. Audit Firm/Organization EIN

b. Auditee Address

Number and Street

City State Zip Code

  

c. Audit Firm/Organization Address

Number and Street

City State Zip Code

  

c. Auditee Contact

Name

Title

d. Auditor Contact

Name

Title

d. Auditee Contact Telephone

e. Auditor Contact Telephone

e. Auditee Contact E-mail

f. Auditor Contact E-mail

g. Was a secondary auditor used?

 Yes  No

h. If Part I, Item 6g is Yes, complete the attached Secondary Auditors' Contact Information Sheet

PART II: FEDERAL AWARDS

PART III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS

1. Federal Awards Expended During Fiscal Period

1. Major Program Information and Audit Findings

Schedule of Expenditures of Federal Awards

Row Number (auto-generated)	a	b	c	d	e	f	g	h	i			j			k	l			m		n		o		a	b	c				
									CFDA #	Federal Awarding Agency Prefix <sup>1</sup>	CFDA Three-Digit Extension <sup>2</sup>	Additional Award Identification <sup>3</sup>	Federal Program Name	Amount Expended		Federal Program Total <sup>4</sup> (auto-generated)	Cluster Total <sup>5</sup> (auto-generated)	Loan Programs		Direct Award (Direct)	Federal Award Source			Passed Through				Major Program		Number of Audit Findings	
																		Loan/Loan Guarantee (Loan)	If Loan, the End of the Audit Period Outstanding Loan Balance <sup>6</sup>		If not Direct, list Name of Pass-through Entity	If not Direct, list Identifying Number Assigned by the Pass-through Entity, if assigned <sup>7</sup>	Federal Award Passed Through to Subrecipients	If Passed Through, provide Amount Passed Through				Major Program (MP)	If MP, Type of Audit Report <sup>8</sup>		
																															Y/N
(\$)	(\$)	(\$)	Y/N	(\$)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N					
1	10	553		SCHOOL BREAKFAST PROGRAM	\$11,055	CHILD NUTRITION CLUSTER	\$11,055	\$33,250	N		N	MICHIGAN DEPARTMENT OF EDUCATION	201970/191970	N		N												0			
2	10	555		NATIONAL SCHOOL LUNCH PROGRAM	\$17,496	CHILD NUTRITION CLUSTER	\$22,195	\$33,250	N		N	MICHIGAN DEPARTMENT OF EDUCATION	201960/191960	N		N												0			
3	10	555		NATIONAL SCHOOL LUNCH PROGRAM	\$4,699	CHILD NUTRITION CLUSTER	\$22,195	\$33,250	N		N	MICHIGAN DEPARTMENT OF EDUCATION	201980/191980	N		N												0			
4	10	557		SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	\$32,500	N/A	\$1,080,624		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	182MI013W5003	N		Y	U										0				
5	10	557		SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	\$19,500	N/A	\$1,080,624		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	192MI013W5003	N		Y	U										0				
6	10	557		SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	\$1,028,624	N/A	\$1,080,624		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	202MI003W1003	N		Y	U										0				
7	10	665		SCHOOLS AND ROADS - GRANTS TO STATES	\$4,589	FOREST SERVICE SCHOOLS AND ROADS CLUSTER	\$4,589	\$4,589	N		N	MICHIGAN DEPARTMENT OF NATURAL RESOURCES	N/A	Y	\$4,589	N											0				
8	10	704	16-LE-11090400-017	LAW ENFORCEMENT AGREEMENTS	\$4,895	N/A	\$4,895		N		Y			N		N											0				
9	15	226		PAYMENTS IN LIEU OF TAXES	\$31,895	N/A	\$31,895		N		Y			N		N											0				
10	16	034	COVID-19 - 2020-VD-BX-0204	CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	\$31,051	N/A	\$31,051		N		Y			N		N											0				
11	16	575		CRIME VICTIM ASSISTANCE	\$69,481	N/A	\$69,481		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	E20201178	N		N											0				
12	16	585	2019-MO-BX-0037	DRUG COURT DISCRETIONARY GRANT PROGRAM	\$115,771	N/A	\$115,771		N		Y			N		N											0				
13	16	588		VIOLENCE AGAINST WOMEN FORMULA GRANTS	\$70,284	N/A	\$70,284		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	E20203667	N		N											0				
14	16	738		EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	\$14,013	N/A	\$240,722		N		N	COUNTY OF OTTAWA, MICHIGAN	70834-7-WEMET-2020	N		N											0				
15	16	738		EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	\$15,000	N/A	\$240,722		N		N	COUNTY OF OTTAWA, MICHIGAN	70834-8-WEMET-2020	N		N											0				
16	16	738		EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	\$211,709	N/A	\$240,722		N		N	MICHIGAN STATE POLICE	73030-1-20	N		N											0				
17	20	106	COVID-19 - 3-26-0071-045-2020	AIRPORT IMPROVEMENT PROGRAM	\$171,784	N/A	\$171,784		N		Y			N		N											0				
18	20	505		METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	\$48,494	N/A	\$48,494		N		N	MICHIGAN DEPARTMENT OF TRANSPORTATION	2017-0104-P7	N		N											0				
19	20	507	MI-2017-022-01	FEDERAL TRANSIT_FORMULA GRANTS	\$64,496	FEDERAL TRANSIT CLUSTER	\$2,276,513	\$2,310,414	N		Y			N		N											0				
20	20	507	MI-2019-028-00	FEDERAL TRANSIT_FORMULA GRANTS	\$81,571	FEDERAL TRANSIT CLUSTER	\$2,276,513	\$2,310,414	N		Y			N		N											0				
21	20	507	COVID-19 - MI-2020-014-00	FEDERAL TRANSIT_FORMULA GRANTS	\$1,752,299	FEDERAL TRANSIT CLUSTER	\$2,276,513	\$2,310,414	N		Y			N		N											0				
22	20	507	MI-2020-023-00	FEDERAL TRANSIT_FORMULA GRANTS	\$378,147	FEDERAL TRANSIT CLUSTER	\$2,276,513	\$2,310,414	N		Y			N		N											0				
23	20	526	MI-2018-025-01	BUSES AND BUS FACILITIES FORMULA, COMPETITIVE, AND LOW OR NO EMISSIONS PROGRAMS	\$206	FEDERAL TRANSIT CLUSTER	\$33,901	\$2,310,414	N		Y			N		N											0				
24	20	526	MI-2019-028-00	BUSES AND BUS FACILITIES FORMULA, COMPETITIVE, AND LOW OR NO EMISSIONS PROGRAMS	\$33,695	FEDERAL TRANSIT CLUSTER	\$33,901	\$2,310,414	N		Y			N		N											0				
25	20	509	COVID-19	FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	\$12,561	N/A	\$12,561		N		N	MICHIGAN DEPARTMENT OF TRANSPORTATION	2017-0104-P17-R1	N		N											0				
26	20	521		NEW FREEDOM PROGRAM	\$62,354	TRANSIT SERVICES PROGRAMS CLUSTER	\$62,354	\$62,354	N		N	MICHIGAN DEPARTMENT OF TRANSPORTATION	2017-0104-P16	N		N											0				
27	20	600		STATE AND COMMUNITY HIGHWAY SAFETY	\$14,108	HIGHWAY SAFETY CLUSTER	\$14,108	\$53,838	N		N	MICHIGAN STATE POLICE	PT-20-32	N		N											0				
28	20	601		ALCOHOL IMPAIRED DRIVING COUNTERMEASURES INCENTIVE GRANTS I	\$39,730	HIGHWAY SAFETY CLUSTER	\$39,730	\$53,838	N		N	MICHIGAN SUPREME COURT, STATE ADMINISTRATIVE OFFICE	2019-17729	N		N											0				
29	21	019	COVID-19	CORONAVIRUS RELIEF FUND	\$34,853	N/A	\$2,791,445		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	SLT0040 / 220000	N		Y	U										0				
30	21	019	COVID-19	CORONAVIRUS RELIEF FUND	\$1,369,920	N/A	\$2,791,445		N		N	MICHIGAN DEPARTMENT OF TREASURY	SLT0040	N		Y	U										0				
31	21	019	COVID-19	CORONAVIRUS RELIEF FUND	\$96,000	N/A	\$2,791,445		N		N	MICHIGAN DEPARTMENT OF TREASURY	SLT0040 AND SLT0247	N		Y	U										0				
32	21	019	COVID-19	CORONAVIRUS RELIEF FUND	\$1,290,672	N/A	\$2,791,445		N		N	MICHIGAN DEPARTMENT OF TREASURY	SLT0040 AND SLT0247	N		Y	U										0				
33	66	468		CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS	\$4,040	DRINKING WATER STATE REVOLVING FUND CLUSTER	\$4,040	\$4,040	N		N	MICHIGAN DEPARTMENT OF ENVIRONMENTAL, GREAT LAKES AND ENERGY	FS975487-18	N		N											0				
34	66	472		BEACH MONITORING AND NOTIFICATION PROGRAM IMPLEMENTATION GRANTS	\$7,614	N/A	\$7,614		N		N	MICHIGAN DEPARTMENT OF ENVIRONMENTAL, GREAT LAKES AND ENERGY	CJ-OE99310	Y	\$7,614	N											0				
35	93	069		PUBLIC HEALTH EMERGENCY PREPAREDNESS	\$12,284	N/A	\$138,486		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	NU90TP921906	N		N											0				
36	93	069		PUBLIC HEALTH EMERGENCY PREPAREDNESS	\$93,080	N/A	\$138,486		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	U3REP190584	N		N											0				
37	93	069		PUBLIC HEALTH EMERGENCY PREPAREDNESS	\$33,122	N/A	\$138,486		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	NU90TP922062	N		N											0				
38	93	116		PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	\$906	N/A	\$2,381		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	U52P5004693	N		N											0				
39	93	116		PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	\$1,475	N/A	\$2,381		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	NU52P5910173	N		N											0				
40	93	268		IMMUNIZATION COOPERATIVE AGREEMENTS	\$73,454	N/A	\$158,591		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	N/A	N		N											0				
41	93	268		IMMUNIZATION COOPERATIVE AGREEMENTS	\$85,137	N/A	\$158,591		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	NH23IP922635	N		N											0				
42	93	323	COVID-19	EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	\$372,760	N/A	\$372,760		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	NU50CK000510	N		N											0				
43	93	354		PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	\$8,393	N/A	\$230,393		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	NU90TP921987	N		N											0				

**PART II: FEDERAL AWARDS**

**PART III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**1. Federal Awards Expended During Fiscal Period**

**1. Major Program Information and Audit Findings**

Schedule of Expenditures of Federal Awards

Row Number (auto-generated)	a			c	d	e	f	g	h	i		j	k	l		m	n		o								
	CFDA # Federal Awarding Agency Prefix 1	CFDA Three-Digit Extension 2	Additional Award Identification 3							Federal Program Name	Amount Expended (\$)			Cluster Name	Federal Program Total 4 (auto-generated) (\$)		Cluster Total 5 (auto-generated) (\$)	Loan Programs		Direct Award (Direct) Y/N	Federal Award Source		Passed Through		Major Program		Number of Audit Findings
																		Loan/Loan Guarantee (Loan) Y/N	If Loan, the End of the Audit Period Outstanding Loan Balance 6 (\$)		If not Direct, list Name of Pass-through Entity	If not Direct, list Identifying Number Assigned by the Pass-through Entity, if assigned 7	Federal Award Passed Through to Subrecipients Y/N	If Passed Through, provide Amount Passed Through (\$)	Major Program (MP) Y/N	If MP, Type of Audit Report 8	
44	93	354	COVID-19	PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	\$222,000	N/A	\$230,393			N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	NU90TP922074	N		N		0								
45	93	563		CHILD SUPPORT ENFORCEMENT	\$2,761,965	N/A	\$2,761,965			N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	CSCOM17-61003	N		N		0								
46	93	564		CHILD SUPPORT ENFORCEMENT RESEARCH	\$670,060	N/A	\$670,060			N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	90FD0207 / ADMIN18-61001	N		N		0								
47	93	597		GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	\$1,398	N/A	\$1,398			N		N	MICHIGAN SUPREME COURT, STATE COURT ADMINISTRATIVE OFFICE	SCAO-2020-023	N		N		0								
48	93	778		MEDICAL ASSISTANCE PROGRAM	\$77,397	MEDICAID CLUSTER	\$88,329	\$88,329		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	200MISADM	N		N		0								
49	93	778		MEDICAL ASSISTANCE PROGRAM	\$10,932	MEDICAID CLUSTER	\$88,329	\$88,329		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	2005M15MAP	N		N		0								
50	93	994		MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	\$10,069	N/A	\$134,324			N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	B04MC32550	N		N		0								
51	93	994		MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	\$117,985	N/A	\$134,324			N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	B04MC33846	N		N		0								
52	93	994		MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	\$6,270	N/A	\$134,324			N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	2005M15MAP	N		N		0								
53	94	006		AMERICORPS	\$78,893	N/A	\$78,893			N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	MACFF2019- E20183159 / 18AFHM1001	N		N		0								
54	95	001		HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	\$6,633	N/A	\$6,633			N		N	MICHIGAN STATE POLICE / COUNTY OF OTTAWA, MICHIGAN	N/A	N		N		0								
55	97	042		EMERGENCY MANAGEMENT PERFORMANCE GRANTS	\$41,799	N/A	\$41,799			N		N	MICHIGAN STATE POLICE	EMC-2020-EP-00005	N		N		0								
56	97	067		HOMELAND SECURITY GRANT PROGRAM	\$58,383	N/A	\$58,383			N		N	WEST MICHIGAN REGIONAL MEDICAL CONSORTIUM	R6-2017-80 / R6-2018-80	N		N		0								
57	20	703		INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	\$1,000	N/A	\$1,000			N		N	MICHIGAN STATE POLICE	HM-HMP-0558-16-01-00	N		N		0								
Total Federal Awards Expended =					\$11,890,501																						

1. See Appendix I of instructions for valid Federal awarding agency two-digit prefixes.  
 2. Three-digit CFDA extensions listed in the Catalog of Federal Domestic Assistance (CFDA - beta.sam.gov). If the extension is unknown, see instructions.  
 3. Used to collect other data or information to identify the award which is not a CFDA number (e.g., program year, contract number). This item is optional if Part II, Item 1(b) has a valid CFDA extension.  
 4. The system will provide total Federal awards expended for each Federal program by summing the individual CFDA lines which have the same CFDA number.  
 5. The system will provide total Federal awards expended for each cluster of programs by summing the individual CFDA lines which have the same Cluster Name.  
 6. Used to collect the loan or loan guarantee (loan) balances outstanding at the end of the audit period for loan programs as identified in Part II, Item 1(i) (2 CFR 200.510(b)(5)). Enter "N/A" for loans made to students of an institution of higher education (IHE) where the IHE does not make the loans (2 CFR 200.502(c)).  
 7. If no identifying number was assigned, enter "N/A".  
 8. If Major Program is marked "Y", enter only one letter (U = Unmodified opinion, Q = Qualified opinion, A = Adverse opinion, D = Disclaimer of opinion) corresponding to the type of audit report. If Major Program is marked "N", leave item blank.

**PART II: FEDERAL AWARDS - Continued**

**2. Notes to the Schedule of Expenditures of Federal Awards (SEFA)**

Note 1: Describe the significant accounting policies used in preparing the SEFA. (2 CFR 200.510(b)(6))

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the County of Muskegon, Michigan (the County) under programs of the federal government for the year ended September 30, 2020. The information in this 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 (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. The Countys reporting entity is defined in Note 1 of the Countys Comprehensive Annual Financial Report. The Countys financial statements include the operations of the Muskegon County Road Commission, a discretely presented component unit, and HealthWest, a major special revenue fund, which received federal awards that are not included in the Schedule for the year ended September 30, 2020, as these entities were separately audited. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the County's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance or other applicable guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

4,000 characters

Note 2: Did the auditee use the de minimis cost rate? (2 CFR 200.414(f))

- Yes
- No
- Both

Please explain.

The auditee did not use the de minimis cost rate.

4,000 characters

**Additional Notes**

All additional notes included in the reporting package must be entered in this section and will be automatically numbered sequentially by the IDES system as they are entered.

Note 3: RECONCILIATION TO FINANCIAL STATEMENTS

75 characters

See Table in Notes to the SEFA

4,000 characters

**PART III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued****2. Financial Statements**

a. What were the results of the auditor's determination of whether the financial statements of the auditee were prepared in accordance with generally accepted accounting principles (GAAP)?

Select any combination of the following five options:

- Unmodified opinion  
 Qualified opinion  
 Adverse opinion  
 Disclaimer of opinion  
 Financial statements were not prepared in accordance with GAAP but were prepared in accordance with a special purpose framework

If the financial statements of the auditee were prepared in accordance with GAAP, proceed to question b.

i. What was the special purpose framework used? (Select only one)

- Cash basis  
 Tax basis  
 Regulatory basis  
 Contractual basis  
 Other basis

ii. Was the special purpose framework used as a basis of accounting required by state law?  Yes  No

iii. What was the auditor's opinion on the special purpose framework? (Select any combination)

- Unmodified opinion  
 Qualified opinion  
 Adverse opinion  
 Disclaimer of opinion

b. Is a "going concern" emphasis-of-matter paragraph included in the auditor's report?  Yes  No

c. Is a significant deficiency in internal control disclosed?  Yes  No

d. Is a material weakness in internal control disclosed?  Yes  No

e. Is a material noncompliance disclosed?  Yes  No

**3. Federal Programs**

a. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending Federal awards which are not included in this audit? (AICPA Audit Guide)  Yes  No

b. What is the dollar threshold used to distinguish Type A and Type B programs? (2 CFR 200.518(b)(1)) \$750,000

c. Did the auditee qualify as a low-risk auditee? (2 CFR 200.520)  Yes  No

d. Indicate which Federal Agency(ies) have prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. List the appropriate Federal agency prefix(es), or enter "None".

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**PART III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued**

**4. Federal Award Audit Findings**

**Schedule of Findings and Questioned Costs**

Row Number from Part II, Item 1	a	b	c	d	e	f	g				h	i	j	k	l	m	n
	CFDA Number <sup>1</sup> XX.XXX	Additional Award Identification	Federal Program Name	Amount Expended (\$)	Audit Finding Reference Number YYYY-###	Type(s) of Compliance Requirement(s) <sup>2</sup>	Type of Audit Finding <sup>3</sup>							Questioned Costs Y/N	Repeat Audit Finding		
							Compliance Audit Findings		Internal Control Audit Findings		Other Audit Findings Y/N	Repeat Audit Finding from Prior Year Y/N	If Repeat Finding, provide Prior Year Audit Finding Reference Number(s) YYYY-###,YYYY-###,etc.				
							Modified Opinion Y/N	Other Matters Y/N	Material Weakness Y/N	Significant Deficiency Y/N							

1. A CFDA Number consists of the Federal agency two-digit prefix and CFDA three-digit extension (from Part II, Items 1(a) and 1(b)) separated by a period.  
 2. Enter the letter for each type of compliance requirement that applies to the audit findings (i.e., noncompliance, significant deficiency, material weakness, questioned costs, fraud, and other items reported under 2 CFR 200.516(a)) reported for each Federal program. Only enter the type(s) of compliance requirement(s) the auditor was testing which generated the audit finding.

A. Activities allowed or unallowed	F. Equipment and real property management	K. Reserved
B. Allowable costs/cost principles	G. Matching, level of effort, earmarking	L. Reporting
C. Cash management	H. Period of performance (or availability) of Federal funds	M. Subrecipient monitoring
D. Reserved	I. Procurement and suspension and debarment	N. Special tests and provisions
E. Eligibility	J. Program income	P. Other

3. There are 9 valid combinations of "Compliance Audit Findings", "Internal Control Audit Findings", and "Other Audit Findings" for each Federal program with audit findings. (See chart in instructions after Part III, Item 4(k))



**PART III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued**

**5. Text of the Audit Findings**

a. Audit Finding Reference Number	b. Audit Finding Text
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ARCHIVED

**PART IV: CORRECTIVE ACTION PLAN**

1. Audit Finding Reference Number

2. Text of the Corrective Action Plan

ARCHIVED

## Part V: CERTIFICATIONS

## 1. Auditee Certification Statement

I certify that, to the best of my knowledge and belief, the auditee has:

ensured that the Form SF-SAC data and reporting package do not include protected personally identifiable information (Protected PII)<sup>1</sup>, **or if they do**, the Federal Audit Clearinghouse (FAC) is authorized to publicly post all information contained in the Form SF-SAC data and the reporting package;

ensured that the Form SF-SAC data and reporting package do not include business identifiable information (BII)<sup>2</sup>, **or if they do**, the FAC is authorized to publicly post all information contained in the Form SF-SAC data and the reporting package;

complied with the requirements of 2 CFR Part 200 Subpart F specific to the auditee;

prepared the data in this Form SF-SAC in accordance with 2 CFR Part 200 Subpart F and the accompanying instructions to this Form SF-SAC;

included all information required to be reported in this Form SF-SAC in its entirety and such information is accurate and complete;

engaged an auditor to perform an audit in accordance with 2 CFR Part 200 Subpart F for the period described in Part I, Items 1 and 3;

ensured the auditor has completed such audit and issued the signed audit report required by 2 CFR 200.515 which states that the audit was conducted in accordance with the audit requirements of the Uniform Guidance; and

authorized the FAC to make the Form SF-SAC data and reporting package publicly available on a website.

Auditee Certification Date

3/30/2021

(MM/DD/YYYY)

Name of certifying official

DWIGHT D. AVERY, CPA, CCM, CGFM

Title of certifying official

ACCOUNTING MANAGER

## 2. Auditor Statement

I acknowledge that:

the data elements and information included in this Form SF-SAC are limited to those prescribed by the Office of Management and Budget;

the information in Part II of this Form SF-SAC is the responsibility of the auditee and is based on information included in the reporting package required by the Uniform Guidance;

the information included in Part III of this Form SF-SAC, except for Part III, Item 3(d), and Items 4(a)-(d) (when there are audit findings), was transferred by the auditor from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is not a substitute for such reports;

the auditor has not performed any auditing procedures since the date of the auditor's report(s) or any additional auditing procedures in connection with the completion of this Form SF-SAC; and

a copy of the reporting package required by the Uniform Guidance, which includes the complete auditor's report(s), may be made available by the Federal Audit Clearinghouse (FAC) on the FAC website or from the auditee at the address listed in Part I of this Form SF-SAC.

Auditor Signature Date

3/30/2021

(MM/DD/YYYY)

1. 2 CFR 200.79 and 2 CFR 200.82.

2. BII consists of information defined in the Freedom of Information Act (FOIA) as "trade secrets and commercial or financial information obtained from a person [that is] privileged or confidential." (5 U.S.C.552(b)(4)). This information is exempt from automatic release under the (b)(4) FOIA exemption. "Commercial" is not confined to records that reveal "basic commercial operations" but includes any records or information in which the submitter has a commercial interest, and can include information submitted by a nonprofit entity.

**Part 1: GENERAL INFORMATION - Continued****4.c. Auditee EIN Continuation Sheet**

1.		41.		81.		121.		161.	
2.		42.		82.		122.		162.	
3.		43.		83.		123.		163.	
4.		44.		84.		124.		164.	
5.		45.		85.		125.		165.	
6.		46.		86.		126.		166.	
7.		47.		87.		127.		167.	
8.		48.		88.		128.		168.	
9.		49.		89.		129.		169.	
10.		50.		90.		130.		170.	
11.		51.		91.		131.		171.	
12.		52.		92.		132.		172.	
13.		53.		93.		133.		173.	
14.		54.		94.		134.		174.	
15.		55.		95.		135.		175.	
16.		56.		96.		136.		176.	
17.		57.		97.		137.		177.	
18.		58.		98.		138.		178.	
19.		59.		99.		139.		179.	
20.		60.		100.		140.		180.	
21.		61.		101.		141.		181.	
22.		62.		102.		142.		182.	
23.		63.		103.		143.		183.	
24.		64.		104.		144.		184.	
25.		65.		105.		145.		185.	
26.		66.		106.		146.		186.	
27.		67.		107.		147.		187.	
28.		68.		108.		148.		188.	
29.		69.		109.		149.		189.	
30.		70.		110.		150.		190.	
31.		71.		111.		151.		191.	
32.		72.		112.		152.		192.	
33.		73.		113.		153.		193.	
34.		74.		114.		154.		194.	
35.		75.		115.		155.		195.	
36.		76.		116.		156.		196.	
37.		77.		117.		157.		197.	
38.		78.		118.		158.		198.	
39.		79.		119.		159.		199.	
40.		80.		120.		160.		200.	

Additional EINs

**Part 1: GENERAL INFORMATION - Continued****4.f. Auditee DUNS Continuation Sheet**

1.	41.	81.	121.	161.
2.	42.	82.	122.	162.
3.	43.	83.	123.	163.
4.	44.	84.	124.	164.
5.	45.	85.	125.	165.
6.	46.	86.	126.	166.
7.	47.	87.	127.	167.
8.	48.	88.	128.	168.
9.	49.	89.	129.	169.
10.	50.	90.	130.	170.
11.	51.	91.	131.	171.
12.	52.	92.	132.	172.
13.	53.	93.	133.	173.
14.	54.	94.	134.	174.
15.	55.	95.	135.	175.
16.	56.	96.	136.	176.
17.	57.	97.	137.	177.
18.	58.	98.	138.	178.
19.	59.	99.	139.	179.
20.	60.	100.	140.	180.
21.	61.	101.	141.	181.
22.	62.	102.	142.	182.
23.	63.	103.	143.	183.
24.	64.	104.	144.	184.
25.	65.	105.	145.	185.
26.	66.	106.	146.	186.
27.	67.	107.	147.	187.
28.	68.	108.	148.	188.
29.	69.	109.	149.	189.
30.	70.	110.	150.	190.
31.	71.	111.	151.	191.
32.	72.	112.	152.	192.
33.	73.	113.	153.	193.
34.	74.	114.	154.	194.
35.	75.	115.	155.	195.
36.	76.	116.	156.	196.
37.	77.	117.	157.	197.
38.	78.	118.	158.	198.
39.	79.	119.	159.	199.
40.	80.	120.	160.	200.

**Part 1: GENERAL INFORMATION - Continued**

**6.h. Secondary Auditors' Contact Information Sheet**

i	ii	iii	iv	v	vi	vii	viii	ix	x
Audit Firm/ Organization Name	Audit Firm/ Organization EIN	Audit Firm/ Organization Address (Number and Street)	Audit Firm/ Organization City	Audit Firm/ Organization State	Audit Firm/ Organization Zip Code	Contact Name	Contact Title	Contact Phone Number	Contact E-mail

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