

**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 2022**

PART I: GENERAL INFORMATIONREPORT ID: **970976** VERSION: **1**

1. Fiscal Period a. Start Date <input type="text" value="10/1/2021"/> (MM/DD/YYYY) b. End Date <input type="text" value="9/30/2022"/> (MM/DD/YYYY)	2. Type of Uniform Guidance Audit <input checked="" type="checkbox"/> Single audit <input type="checkbox"/> Program-specific audit <input type="checkbox"/> Alternative Compliance Examination Engagement	3. Audit Period Covered <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Biennial <input type="checkbox"/> Other: Number of Months <input type="text"/>
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4. Auditee Identification Numbers

a. Auditee Employer Identification Number (EIN) <input type="text" value="38-6006063"/>	d. Auditee Data Universal Numbering System (DUNS) Number <input type="text" value="10-578-0063"/>
b. Are multiple EINs covered in this report? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	e. Are multiple DUNS numbers covered in this report? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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

g. Auditee Unique Entity Identification Number (UEI) <input type="text" value="DTBXEKS2BQE4"/>	6. Primary Auditor Information a. Audit Firm/Organization Name <input type="text" value="REHMANN ROBSON LLC"/>
h. Are multiple UEIs covered in this report? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	b. Audit Firm/Organization EIN <input type="text" value="38-3635706"/>
i. If Part I, Item 4h is Yes, complete the attached Auditee UEI Continuation Sheet	c. Audit Firm/Organization Address Number and Street <input type="text" value="570 SEMINOLE ROAD SUITE 200"/> City State Zip Code <input type="text" value="MUSKEGON"/> <input type="text" value="MI"/> <input type="text" value="49444"/>

5. Auditee Information

a. Auditee Name <input type="text" value="COUNTY OF MUSKEGON"/>	d. Auditor Contact Name <input type="text" value="PAUL MATZ, CPA, CGFM"/> Title <input type="text" value="PRINCIPAL"/>
b. Auditee Address Number and Street <input type="text" value="1903 MARQUETTE AVENUE"/> City State Zip Code <input type="text" value="MUSKEGON"/> <input type="text" value="MI"/> <input type="text" value="49442-3404"/>	e. Auditor Contact Telephone <input type="text" value="(231)739-9441"/>
c. Auditee Contact Name <input type="text" value="ANGELA GASIEWSKI, CPA"/> Title <input type="text" value="DIRECTOR OF FINANCE"/>	f. Auditor Contact E-mail <input type="text" value="PAUL.MATZ@REHMANN.COM"/>
d. Auditee Contact Telephone <input type="text" value="(231)724-6205"/>	g. Was a secondary auditor used? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
e. Auditee Contact E-mail <input type="text" value="GASIEWSKIAN@CO.MUSKEGON.MI.US"/>	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																	1. Major Program Information and Audit Findings							
Row Number (auto-generated)	a		b	c		d	e	f	g	h	i		j	k	l		m	n	o		a		b	c
	CFDA #		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		If loan, the End of the Audit Period Outstanding Loan Balance ⁶	Direct Award (Direct)	Federal Award Source		If not Direct, list Identifying Number Assigned by the Pass-through Entity, if assigned ⁷	Passed Through		Major Program		Number of Audit Findings		
	Federal Awarding Agency Prefix ¹										Loan/Loan Guarantee (Loan)				If Passed Through, provide Amount Passed Through	Federal Award Passed Through to Subrecipients		Major Program (MP)	If MP, Type of Audit Report ⁸					
						(\$)		(\$)	(\$)	Y/N	(\$)	Y/N				Y/N	(\$)	Y/N						
1	10	557			SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	\$75,786	N/A	\$1,056,225			N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	212MI013W5003		N		N				0	
2	10	557			SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	\$980,439	N/A	\$1,056,225			N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	222MI003W1003		N		N				0	
3	10	665			SCHOOLS AND ROADS - GRANTS TO STATES	\$4,846	FOREST SERVICE SCHOOLS AND ROADS CLUSTER	\$4,846	\$4,846		N		N	MICHIGAN DEPARTMENT OF NATURAL RESOURCES	N/A		Y	\$4,846	N				0	
4	10	704	21-LE-11090400-018		LAW ENFORCEMENT AGREEMENTS	\$1,086	N/A	\$1,086			N		Y				N		N				0	
5	10	902			SOIL AND WATER CONSERVATION	\$21,375	N/A	\$21,375			N		N	GREAT LAKES COMMISSION	GLSNRP-11-02		N		N				0	
6	15	226			PAYMENTS IN LIEU OF TAXES	\$33,124	N/A	\$33,124			N		Y				N		N				0	
7	16	034	COVID-19 - 2020-VD-BX-0204		CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	\$16,814	N/A	\$106,571			N		Y				N		N				0	
8	16	034	COVID-19		CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	\$89,757	N/A	\$106,571			N		N	MICHIGAN STATE POLICE	2020-VD-BX-0434		N		N				0	
9	16	575			CRIME VICTIM ASSISTANCE	\$70,791	N/A	\$70,791			N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	E20220625		N		N				0	

10	16	585	2018-DC-BX-0037	DRUG COURT DISCRETIONARY GRANT PROGRAM	\$143,051	N/A	\$143,051		N		Y			N		N		0
11	16	588		VIOLENCE AGAINST WOMEN FORMULA GRANTS	\$204,623	N/A	\$204,623		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	E20220574-001	N		N		0
12	16	738		EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	\$9,669	N/A	\$74,977		N		N	MICHIGAN STATE POLICE	JAG-70834-WEMET-2022	N		N		0
13	16	738		EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	\$16,284	N/A	\$74,977		N		N	COUNTY OF OTTAWA, MICHIGAN	JAG-70834-8-WEMET-2022	N		N		0
14	16	738		EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	\$49,024	N/A	\$74,977		N		N	MICHIGAN SUPREME COURT, STATE COURT ADMINISTRATIVE OFFICE	72159-SCAO-2022	N		N		0
15	16	828	2020-HO-BX-0001	INNOVATIVE RESPONSES TO BEHAVIOR IN THE COMMUNITY: SWIFT, CERTAIN, AND FAIR SUPERVISION PROGRAM	\$55,396	N/A	\$55,396		N		Y			N		N		0
16	16	922		EQUITABLE SHARING PROGRAM	\$2,052	N/A	\$2,052		N		Y			N		N		0
17	20	106	COVID-19 - 3-26-0071-46-2021	AIRPORT IMPROVEMENT PROGRAM	\$1,006,730	N/A	\$1,006,730		N		Y			N		Y	U	0
18	20	507	MI-2017-022-02	FEDERAL TRANSIT_FORMULA GRANTS	\$415,098	FEDERAL TRANSIT CLUSTER	\$4,356,238	\$4,858,513	N		Y			N		Y	U	0
19	20	507	COVID-19 - MI-2022-004-00	FEDERAL TRANSIT_FORMULA GRANTS	\$795,404	FEDERAL TRANSIT CLUSTER	\$4,356,238	\$4,858,513	N		Y			N		Y	U	0
20	20	507	COVID-19 - MI-2020-014-00	FEDERAL TRANSIT_FORMULA GRANTS	\$1,502,011	FEDERAL TRANSIT CLUSTER	\$4,356,238	\$4,858,513	N		Y			N		Y	U	0
21	20	507	MI-2018-024-00	FEDERAL TRANSIT_FORMULA GRANTS	\$390,000	FEDERAL TRANSIT CLUSTER	\$4,356,238	\$4,858,513	N		Y			N		Y	U	0
22	20	507	MI-2020-005-001	FEDERAL TRANSIT_FORMULA GRANTS	\$1,253,725	FEDERAL TRANSIT CLUSTER	\$4,356,238	\$4,858,513	N		Y			N		Y	U	0
23	20	526	MI-2019-028-00	BOSES AND BUS FACILITIES FORMULA, COMPETITIVE, AND LOW OR NO EMISSIONS PROGRAMS	\$54,984	FEDERAL TRANSIT CLUSTER	\$502,275	\$4,858,513	N		Y			N		Y	U	0
24	20	526	MI-2020-024-01	BOSES AND BUS FACILITIES FORMULA, COMPETITIVE, AND LOW OR NO EMISSIONS PROGRAMS	\$447,291	FEDERAL TRANSIT CLUSTER	\$502,275	\$4,858,513	N		Y			N		Y	U	0
25	20	513		ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	\$121,975	TRANSIT SERVICES PROGRAMS CLUSTER	\$121,975	\$121,975	N		N	MICHIGAN DEPARTMENT OF TRANSPORTATION	2022-0110/P2	N		N		0
26	20	600		STATE AND COMMUNITY HIGHWAY SAFETY	\$128,441	HIGHWAY SAFETY CLUSTER	\$128,441	\$128,441	N		N	MICHIGAN STATE POLICE	PT-22-32	N		N		0

27	20	616		NATIONAL PRIORITY SAFETY PROGRAMS	\$10,500	N/A	\$10,500		N	N	MICHIGAN SUPREME COURT, STATE COURT ADMINISTRATIVE OFFICE	AL-22-05	N		N		0
28	21	027	COVID-19	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	\$11,180,412	N/A	\$11,180,412		N	Y			N		Y	U	0
29	66	472		BEACH MONITORING AND NOTIFICATION PROGRAM IMPLEMENTATION GRANTS	\$9,711	N/A	\$9,711		N	N	MICHIGAN DEPARTMENT OF ENVIRONMENT, GREAT LAKES AND ENERGY	CU-00E99312	N		N		0
30	93	889		NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	\$133,919	N/A	\$133,919		N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	U3REP190584	N		N		0
31	93	116		PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	\$3,376	N/A	\$3,376		N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	NUS2PS910173	N		N		0
32	93	268		IMMUNIZATION COOPERATIVE AGREEMENTS	\$56,076	N/A	\$499,684		N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	N/A	N		N		0
33	93	268		IMMUNIZATION COOPERATIVE AGREEMENTS	\$86,802	N/A	\$499,684		N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	NH23IP922635	N		N		0
34	93	268	COVID-19	IMMUNIZATION COOPERATIVE AGREEMENTS	\$356,806	N/A	\$499,684		N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	NH23IP922635	N		N		0
35	93	323	COVID-19	EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	\$728,721	N/A	\$728,721		N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	NU50CK00510	N		N		0
36	93	354	COVID-19	PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	\$109,703	N/A	\$109,703		N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	NU90TP922186	N		N		0
37	93	563		CHILD SUPPORT ENFORCEMENT	\$3,256,100	N/A	\$3,256,100		N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	CSCOM17-61003	N		Y	U	0
38	93	564		CHILD SUPPORT ENFORCEMENT RESEARCH	\$100,657	N/A	\$100,657		N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	90FD0207/ADMIN18-61001	N		N		0

39	93	586	COVID-19	STATE COURT IMPROVEMENT PROGRAM	\$11,490	N/A	\$11,490		N	N	MICHIGAN SUPREME COURT, STATE COURT ADMINISTRATIVE OFFICE	SCAO-2022-63	N		N		0
40	93	658		FOSTER CARE_TITLE IV-E	\$129,943	N/A	\$129,943		N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	E202221681-00	N		N		0
41	93	778		MEDICAL ASSISTANCE PROGRAM	\$58,365	MEDICAID CLUSTER	\$105,004	\$105,004	N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	2205MISADM	N		N		0
42	93	778		MEDICAL ASSISTANCE PROGRAM	\$35,905	MEDICAID CLUSTER	\$105,004	\$105,004	N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	2205MISADM/2305MISADM	N		N		0
43	93	778		MEDICAL ASSISTANCE PROGRAM	\$7,105	MEDICAID CLUSTER	\$105,004	\$105,004	N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	2205MISADM	N		N		0
44	93	778		MEDICAL ASSISTANCE PROGRAM	\$202	MEDICAID CLUSTER	\$105,004	\$105,004	N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	N/A	N		N		0
45	93	778		MEDICAL ASSISTANCE PROGRAM	\$3,427	MEDICAID CLUSTER	\$105,004	\$105,004	N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	2205MIMAP/2305MISMAP	N		N		0
46	93	940		HIV PREVENTION ACTIVITIES_HEALTH DEPARTMENT BASED	\$2,880	N/A	\$2,880		N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	NU62PS924530	N		N		0
47	93	994		MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	\$199,356	N/A	\$199,356		N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	B0445223	N		N		0
48	95	001		HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	\$8,083	N/A	\$8,083		N	N	MICHIGAN STATE POLICE / COUNTY OF OTTAWA, MICHIGAN	N/A	N		N		0
49	97	042		EMERGENCY MANAGEMENT PERFORMANCE GRANTS	\$52,854	N/A	\$52,854		N	N	MICHIGAN STATE POLICE	EMC-2022-EP-00001	N		N		0
50	97	047		PRE-DISASTER MITIGATION	\$14,475	N/A	\$14,475		N	N	MICHIGAN STATE POLICE	PDMC-PL-05-MI-2019-003	N		N		0
51	97	067		HOMELAND SECURITY GRANT PROGRAM	\$166,341	N/A	\$166,341		N	N	WEST MICHIGAN REGIONAL MEDICAL CONSORTIUM	R6-2019-80/R6-2020-80	N		N		0

Total Federal Awards Expended = \$24,612,985

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.

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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, 2022. 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 County's reporting entity is defined in Note 1 of the County's Annual Comprehensive Financial Report. The County's 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, 2022, 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 single audit report notes to SEFA

4,000 characters

Note 4: OTHER FEDERAL REVENUE

75 characters

The County is an indirect beneficiary of federal funds that are expended directly by the Michigan Department of Transportation. These expenditures (which totaled \$276,222 for the year ended September 30, 2022) are not presented on the Schedule, as they will be included in the single audit for the State of Michigan.

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 ¹ XX.XXX	Additional Award Identification	Federal Program Name	Amount Expended (\$)	Audit Finding Reference Number YYYY-###	Type(s) of Compliance Requirement(s) ²	Type of Audit Finding ³							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))

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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
	<div data-bbox="1709 431 1862 457" data-label="Text"><p>30,000 characters</p></div>
	<div data-bbox="1709 591 1862 617" data-label="Text"><p>30,000 characters</p></div>

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PART IV: CORRECTIVE ACTION PLAN

1. Audit Finding Reference Number

2. Text of the Corrective Action Plan

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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)¹, **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)², **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

3/29/2023

(MM/DD/YYYY)

Name of certifying official

ANGELA GASIEWSKI

Title of certifying official

DIRECTOR OF FINANCE

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

3/29/2023

(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.	

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

4.i. Auditee UEI Continuation Sheet

1.	XH5BRHH5NZQ5 41.	81.	121.	161.
2.	US1JQK8NSMB1 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.

