

County of
Muskegon,
Michigan



Year Ended
September 30,
2023

Single Audit Act
Compliance

Rehmann

COUNTY OF MUSKEGON, MICHIGAN

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**INDEPENDENT AUDITORS' REPORT ON THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

March 25, 2024

Honorable Members of the
Board of Commissioners
of the County of Muskegon, Michigan
Muskegon, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the **County of Muskegon, Michigan** (the "County") as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 25, 2024, 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. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (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 other 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Rehmann Johnson LLC



COUNTY OF MUSKEGON, MICHIGAN

Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2023

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number	Total Subawards	Federal Expenditures
U.S. Department of Agriculture					
Special Supplemental Nutrition Program for Women, Infants, & Children (WIC):					
WIC Program-Breastfeeding	10.557	MDHHS	232MI013W5003	\$ -	\$ 119,664
WIC Program-Resident Services, WIC Admin	10.557	MDHHS	232MI003W1003	-	1,129,086
				-	1,248,750
Forest Service Schools and Roads Cluster:					
Schools and Roads – Grants to States	10.665	MDNR	-n/a-	5,287	5,287
U.S. Forest Service Law Enforcement Cooperative Agreement	10.704	Direct	21-LE-11090400-018	-	3,338
Total U.S. Department of Agriculture				5,287	1,257,375
U.S. Department of Commerce					
Reconnecting Mona Lake Celery Flats Phase 1	11.463	Direct	NA22NMF4630143	-	124,614
U.S. Department of the Interior					
Payments in Lieu of Taxes - National Forestry Reserve	15.226	Direct	-n/a-	-	35,239
U.S. Department of Justice					
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	MSP	2020-VD-BX-0434	-	39,521
National Criminal History Improvement Program	16.554	MSP	NCHIP-2020-22	-	19,790
Treatment Court Discretionary Program:					
Adult Opioid Recovery Court	16.585	Direct	2018-DC-BX-0037	-	65,954
Women's Opioid and Methamphetamine Response Program	16.585	Direct	2020-DC-BX-0085	-	127,680
				-	193,634
STOP Violence Against Women Grant	16.588	MDHHS	E20231675-00	-	235,138
Edward Byrne Memorial JAG Program:					
West Michigan Enforcement Team Multijurisdictional Task Force	16.738	MSP	JAG-70834-WEMET-2023	-	7,576
West Michigan Enforcement Team Ottawa County	16.738	CO	JAG-70834-8-WEMET-2023	-	14,313
State Court Administrative Office	16.738	MSC SCAO	72159-SCAO-2023	-	60,000
				-	81,889
Swift, Certain, and Fair Supervision Program	16.828	Direct	2020-HO-BX-0001	-	49,113
Equitable Sharing Program	16.922	Direct	-n/a-	-	1,621
Total U.S. Department of Justice				-	620,706
U.S. Department of Transportation					
Airport Improvement Program:					
COVID-19 - ARP Act Airport Grant	20.106	Direct	3-26-0071-049-2022	-	1,097,233
COVID-19 - 2020 CARES Grant	20.106	Direct	3-26-0071-045-2020	-	798
AIP 2021	20.106	MDOT	3-26-0071-047-2021	-	59,950
AIP 2022	20.106	MDOT	3-26-0071-051-2022	-	290,469
AIP 2023	20.106	MDOT	3-26-0071-052-2023	-	86,906
				-	1,535,356
Federal Transit Cluster:					
Section 5307 Formula Grants:					
Capital Assistance / CMAQ	20.507	Direct	MI-2020-031-02	-	86,730
COVID-19 - Capital Assistance (ARP Act Operating Assistance)	20.507	Direct	MI-2022-004-00	-	1,671,066
Capital Assistance	20.507	Direct	MI-2020-005-00	-	1,272
Capital Assistance	20.507	Direct	MI-2020-023-01	-	585,985
				-	2,345,053
Section 5339 Bus and Bus Facilities Formula Program:					
Capital Assistance/Support Equipment	20.526	Direct	MI-2020-024-01	-	208,959
Total Federal Transit Cluster				-	2,554,012

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COUNTY OF MUSKEGON, MICHIGAN

Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2023

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number	Total Subawards	Federal Expenditures
U.S. Department of Transportation (Concluded)					
Transit Services Programs Cluster:					
Section 5310/5317 New Freedom Program	20.513	MDOT	2022-0110/P3	\$ -	\$ 109,502
Highway Safety Cluster:					
Strategic Traffic Enforcement Program	20.600	MSP	PT-23-28	-	95,561
Total U.S. Department of Transportation				-	4,294,431
U.S. Department of Treasury					
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	Direct	-n/a-	-	7,145,453
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	MSC SCAO	SCAO-2023-068	-	30,735
				-	7,176,188
Local Assistance and Tribal Consistency Fund	21.032	Direct	-n/a-	-	100,000
Total U.S. Department of Treasury				-	7,276,188
U.S. Environmental Protection Agency					
Great Lakes Beach Water Monitoring	66.472	MDEGLE	CU-00E99313	-	13,568
U.S. Department of Health and Human Services					
Public Health Emergency Preparedness Programs:					
Hospital Preparedness and PHEP:					
Award Date 7/28/22	93.889	MDHHS	U3REP190584	-	102,863
Award Date 6/30/23	93.889	MDHHS	NU90TP922062	-	33,511
				-	136,374
Tuberculosis (TB) Control Program:					
Award year 2022	93.116	MDHHS	NU52PS910173	-	284
Award year 2023	93.116	MDHHS	NU52PS910173	-	3,210
				-	3,494
Women's Expansion, Case Management, and Opioid Response	93.243	Direct	6H79TI085496-01M001	-	116,323
Immunization Cooperative Agreements:					
Vaccines for Children (non-cash assistance)	93.268	MDHHS	-n/a-	-	77,581
Immunization Action Plan (IAP)	93.268	MDHHS	NH23IP922635	-	82,885
Immunization Vaccines for Children	93.268	MDHHS	NH23IP922635	-	1,440
Immunization - Fixed Fees	93.268	MDHHS	NH23IP922635	-	1,950
COVID-19 - Immunization	93.268	MDHHS	NH23IP922635	-	102,831
				-	266,687
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):					
COVID-19 - ELC COVID-19 Contact Tracing Coordination - Award Year 2022	93.323	MDHHS	NU50CK000510	-	224,364
COVID-19 - ELC COVID-19 Contact Tracing Coordination - Award Year 2023	93.323	MDHHS	NU50CK000510	-	79,824
COVID-19 - Mobile Testing	93.323	MDHHS	NU50CK000510	-	70,557
				-	374,745
Public Health Emergency Response:					
COVID-19 - COVID Workforce Development	93.354	MDHHS	NU90TP922186	-	198,409
MPOX Integration into STI Clinics	93.354	MDHHS	NU90TP922209	-	6,000
				-	204,409
COVID-19 - Health Disparities - State, Tribal, Local, Territorial SDOH Planning	93.391	MDHHS	NH75OT000078	-	11,553
Child Support Enforcement (Title IV-D):					
Cooperative Reimbursement Program - Friend of the Court					
Federal Incentive Payments	93.563	MDHHS	CSCOM17-61003	-	3,080,602
	93.563	MDHHS	CSCOM17-61003	-	293,508
				-	3,374,110
Child Support Enforcement Research:					
Safe Access for Victims Economic Security	93.564	MDHHS	90FD02057-01-00	-	56,243
Foster Care Title IV-E Program	93.658	MDHHS	E202221681-00	-	165,437

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COUNTY OF MUSKEGON, MICHIGAN

Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2023

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number	Total Subawards	Federal Expenditures
U.S. Department of Health and Human Services (Concluded)					
Medicaid Cluster:					
Medical Assistance Program (Medicaid):					
Children's Special Health Care Services (CSHCS):					
CSHCS Outreach & Advocacy	93.778	MDHHS	2305MI5ADM	\$ -	\$ 58,365
CSHCS Medicaid Outreach	93.778	MDHHS	2305MI5ADM	-	56,571
CSHCS Medicaid Elevated Blood Lead Case Mgmt	93.778	MDHHS	2305MI5ADM	-	8,945
CSHCS Medicaid Elevated Blood Lead Case Mgmt	93.778	MDHHS	2305MI5MAP	-	7,833
				<u>-</u>	<u>131,714</u>
HIV Prevention Activities:					
HIV Prevention Project	93.940	MDHHS	NU62PS924530	-	960
Maternal and Child Health Services Block Grant to the States:					
MDCH Other:					
Award date 10/22/2022	93.994	MDHHS	B0447425	-	133,119
Enabling Services Children	93.994	MDHHS	B0447425	-	1,800
Childhood Lead Poisoning Prevention Program	93.994	MDHHS	B0447425	-	19,397
Care Coordination: Children's Special Health Care Services	93.994	MDHHS	B0447425	-	11,790
				<u>-</u>	<u>166,106</u>
Total U.S. Department of Health and Human Services				<u>-</u>	<u>5,008,155</u>
Executive Office of the President					
High Intensity Drug Trafficking Areas (HIDTA) Programs	95.001	MSP/CO	-n/a-	-	4,401
U.S. Department of Homeland Security					
Emergency Management Performance Grant	97.042	MSP	EMC-2022-EP-00005	-	24,003
COVID-19 - Emergency Management Performance Grant ARPA Portion	97.042	MSP	EMC-2021-EP-00006	-	10,718
				<u>-</u>	<u>34,721</u>
HMA Pre-Disaster Mitigation Grant Project	97.047	MSP	PDMC-PL-05-MI-2019-003	-	10,856
Homeland Security Grant Program	97.067	WMRMC	R6-2020-80 /R6-2021-80	-	69,886
Total U.S. Department of Homeland Security				<u>-</u>	<u>115,463</u>
Total Expenditures of Federal Awards				<u>\$ 5,287</u>	<u>\$ 18,750,140</u>

concluded

See notes to schedule of expenditures of federal awards.

COUNTY OF MUSKEGON, MICHIGAN

Notes to Schedule of Expenditures of Federal Awards

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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, 2023. 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, 2023, 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.

2. DE MINIMIS COST RATE

For purposes of charging indirect costs to federal awards, the County has not elected to use the 10 percent de minimis cost rate as permitted by §200.414 of the Uniform Guidance.

3. RECONCILIATION TO FINANCIAL STATEMENTS

A reconciliation of the amounts presented in the Schedule to the amounts presented in the financial statements is as follows:

Federal revenue as reported in the financial statements:	
Governmental funds	\$ 21,746,885
Enterprise funds:	
Grants and contributions - federal	3,749,785
Capital contributions - federal	507,091
Internal service funds - capital contributions - federal	422,446
Component units - included in capital grants and contributions	124,614
Amounts expended directly by the Michigan Department of	
Transportation for the benefit of the County of Muskegon (Note 5)	(58,006)
Amounts received under a vendor relationship	(536,816)
Amounts audited by other auditors	<u>(7,205,859)</u>
Federal expenditures as reported on the Schedule	<u><u>\$ 18,750,140</u></u>

COUNTY OF MUSKEGON, MICHIGAN

Notes to Schedule of Expenditures of Federal Awards

4. PASS-THROUGH AGENCIES

The County receives certain federal grants as subawards from non-federal entities. Pass-through entities, where applicable, have been identified in the Schedule with an abbreviation, defined as follows:

Pass-through Agency Abbreviation	Pass-through Agency Name
CO	County of Ottawa, Michigan
MDEGLE	Michigan Department of Environment, Great Lakes & Energy
MDHHS	Michigan Department of Health and Human Services
MDNR	Michigan Department of Natural Resources
MDOT	Michigan Department of Transportation
MSP	Michigan State Police
MSC SCAO	Michigan Supreme Court, State Court Administrative Office
WMRMC	West Michigan Regional Medical Consortium

5. OTHER FEDERAL REVENUE

The County is an indirect beneficiary of federal funds that are expended directly by the Michigan Department of Transportation. These expenditures (which totaled \$58,006 for the year ended September 30, 2023) are not presented on the Schedule, as they will be included in the single audit for the State of Michigan.



**INDEPENDENT AUDITORS' 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***

March 25, 2024

Honorable Members of the
Board of Commissioners
of the County of Muskegon, Michigan
Muskegon, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **County of Muskegon, Michigan** (the "County"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 25, 2024. Our report includes a reference to other auditors who audited the financial statements of the Muskegon County Road Commission (a discretely presented component unit) and HealthWest (a major special revenue fund), as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Muskegon County Road Commission were not audited in accordance with *Government Auditing Standards*.

Report on 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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on 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*.

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.

A handwritten signature in black ink that reads "Rehmann Lobson LLC". The signature is written in a cursive, flowing style.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

March 25, 2024

Honorable Members of the
Board of Commissioners
of the County of Muskegon, Michigan
Muskegon, Michigan

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of the **County of Muskegon, Michigan** (the "County") with the types of compliance requirements identified as subject to audit in the 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, 2023. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County's basic 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 of federal awards. Our audit, described below, did not include the operations of the Muskegon County Road Commission or HealthWest, as those entities engaged other auditors to perform their audits.

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 its major federal programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Independent Auditors' Responsibilities for the Audit of Compliance section of our report.



We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Independent Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 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 Independent Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of this Report

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.

Rehmann Lobarr LLC

COUNTY OF MUSKEGON, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2023

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified? yes X none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes X no

Identification of major programs:

Assistance Listing Number

Name of Federal Program or Cluster

10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? X yes no

COUNTY OF MUSKEGON, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS

None noted.

COUNTY OF MUSKEGON, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2023

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

COUNTY OF MUSKEGON, MICHIGAN

■ Summary Schedule of Prior Audit Findings For the Year Ended September 30, 2023

None noted.

