

County of
Muskegon,
Michigan



Year Ended
September 30,
2024

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 24, 2025

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, 2024, 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, 2025, 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, 2024

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	\$ -	\$ 120,393
WIC Program-Resident Services, WIC Admin	10.557	MDHHS	242MI003W1003	-	954,792
				-	1,075,185
Forest Service Schools and Roads Cluster:					
Schools and Roads – Grants to States	10.665	MDNR	-n/a-	5,148	5,148
U.S. Forest Service Law Enforcement Cooperative Agreement	10.704	Direct	21-LE-11090400-018	-	3,375
Total U.S. Department of Agriculture				5,148	1,083,708
U.S. Department of Commerce					
Reconnecting Mona Lake Celery Flats Phase 1	11.463	Direct	NA22NMF4630143	-	108,890
U.S. Department of the Interior					
Payments in Lieu of Taxes - National Forestry Reserve	15.226	Direct	-n/a-	-	37,740
U.S. Department of Justice					
Treatment Court Discretionary Program:					
Muskegon County Recovery Court	16.585	Direct	15PBJA-23-GG-04271-DGCT	-	27,254
Women's Opioid and Methamphetamine Response Program	16.585	Direct	2020-DC-BX-0085	-	167,343
				-	194,597
STOP Violence Against Women Grant	16.588	MDHHS	E20241898-00	-	240,652
Edward Byrne Memorial JAG Program:					
West Michigan Enforcement Team Multijurisdictional Task Force	16.738	MSP	JAG-70834-WEMET-2024	-	14,313
West Michigan Enforcement Team Ottawa County	16.738	CO	JAG-70834-8-WEMET-2024	-	16,698
State Court Administrative Office	16.738	MSP	JAG-72159-SCAO-2024	-	56,778
				-	87,789
Swift, Certain, and Fair Supervision Program	16.828	Direct	2020-HO-BX-0001	-	99,313
Total U.S. Department of Justice				-	622,351
U.S. Department of Transportation					
Airport Improvement Program:					
AIP 2021	20.106	MDOT	3-26-0071-047-2021	-	8,112
AIP 2022	20.106	MDOT	3-26-0071-051-2022	-	130,854
AIP 2023	20.106	MDOT	3-26-0071-052-2023	-	172,786
				-	311,752
Federal Transit Cluster:					
Capital Assistance	20.507	Direct	MI-2020-031-03	-	85,257
Capital Assistance	20.507	Direct	MI-2020-023-01	-	1,791,383
				-	1,876,640
Section 5339 Bus and Bus Facilities Formula Program:					
Capital Assistance/Support Equipment	20.526	Direct	MI-2020-024-02	-	223,952
Total Federal Transit Cluster				-	2,100,592

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COUNTY OF MUSKEGON, MICHIGAN

Schedule of Expenditures of Federal Awards

For the Year Ended September 30, 2024

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/P6	\$ -	\$ 107,098
Highway Safety Cluster:					
Strategic Traffic Enforcement Program	20.600	MSP	2024 PT-00-61	-	135,106
Total U.S. Department of Transportation				-	2,654,548
U.S. Department of Treasury					
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	Direct	-n/a-	-	10,670,283
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	SCAO	SCAO-2023-068	-	45,199
COVID-19 - Land Bank Blight Elimination	21.027	SLBA	SLBA-00335	-	24,318
COVID-19 - Fiscal Relief Fund Pass Through - SDOH Planning	21.027	MDHHS	SLFRP0127	-	42,194
Total U.S. Department of Treasury				-	10,781,994
U.S. Environmental Protection Agency					
State Drinking Water Revolving Loan Fund	66.468	MDEGLE	7800-01	-	407,305
Great Lakes Beach Water Monitoring	66.472	MDEGLE	CU-00E99314	-	13,403
Total U.S. Environmental Protection Agency				-	420,708
U.S. Department of Health and Human Services					
Public Health Emergency Preparedness Programs:					
Hospital Preparedness and PHEP:					
Award Date 6/30/23	93.069	MDHHS	NU90TP922062	-	102,667
Award Date 6/30/24	93.069	MDHHS	NU90TU000003	-	33,511
				-	136,178
Tuberculosis (TB) Control Program:					
Award year 2023	93.116	MDHHS	NU52PS910173	-	253
Award year 2024	93.116	MDHHS	NU52PS910173	-	761
				-	1,014
Women's Expansion, Case Management, and Opioid Response	93.243	Direct	5H79TI085496-02	-	248,296
Immunization Cooperative Agreements:					
Vaccines for Children (non-cash assistance)	93.268	MDHHS	-n/a-	-	83,119
Immunization Action Plan (IAP)	93.268	MDHHS	NH23IP922635	-	87,029
COVID-19 - Immunization	93.268	MDHHS	NH23IP922635	-	188,574
				-	358,722
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):					
ELC Contact Tracing Coordination	93.323	MDHHS	NU50CK000510	-	98,427
COVID-19 - Mobile Testing	93.323	MDHHS	NU50CK000510	-	58,029
				-	156,456
Public Health Emergency Response:					
COVID-19 - Public Health Workforce	93.354	MDHHS	NU90TP922186	-	147,100
Michigan 2022 Public Health Crisis Cooperative Agreement	93.354	MDHHS	NU90TP922209	-	6,000
				-	153,100
Child Support Enforcement (Title IV-D):					
Cooperative Reimbursement Program - Friend of the Court					
Federal Incentive Payments	93.563	MDHHS	CSCOM24-61003	-	2,963,942
	93.563	MDHHS	CSCOM24-61003	-	320,531
				-	3,284,473
Child Support Enforcement Research:					
Safe Access for Victims Economic Security	93.564	MDHHS	90FD0257-02-02	-	126,141
Title IV-E Program-Child and Parent Legal Representation	93.658	MDHHS	E20244320-00	-	251,129

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COUNTY OF MUSKEGON, MICHIGAN

Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2024

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):					
SDOH Hub Pilot	93.778	MSHHS	2405MI5ADM	\$ -	\$ 21,790
CSHCS Outreach & Advocacy	93.778	MDHHS	2405MI5ADM	-	71,205
CSHCS Medicaid Outreach	93.778	MDHHS	2405MI5ADM	-	59,709
CSHCS Care Coordination	93.778	MDHHS	2405MI5ADM	-	5,727
CSHCS Medicaid Elevated Blood Lead Case Mgmt	93.778	MDHHS	2405MI5MAP	-	4,333
				<u>-</u>	<u>162,764</u>
HIV Prevention Activities:					
Award Year 2023	93.940	MDHHS	NU62PS924819	-	320
Award Year 2022	93.940	MDHHS	NU62PS924530	-	640
				<u>-</u>	<u>960</u>
Sexually Transmitted Diseases Control Grant	93.977	MDHHS	NH25PS005170	-	75,000
Maternal and Child Health Services Block Grant to the States:					
MDCH Other: Award date 11/08/2023	93.994	MDHHS	B0452932	-	128,726
Enabling Services Children	93.994	MDHHS	B0452932	-	26,151
Childhood Lead Poisoning Prevention Program	93.994	MDHHS	B0452932	-	20,000
Care Coordination: Children's Special Health Care Services	93.994	MDHHS	B0452932	-	8,206
				<u>-</u>	<u>183,083</u>
Total U.S. Department of Health and Human Services				<u>-</u>	<u>5,137,316</u>
Executive Office of the President					
High Intensity Drug Trafficking Areas (HIDTA) Programs	95.001	MSP/CO	-n/a-	-	1,305
U.S. Department of Homeland Security					
Emergency Management Performance Grant	97.042	MSP	EMC-2024-EP-05005	-	10,287
Homeland Security Grant Program	97.067	WMRMC	R6-2021-80/R6-2022-80	-	33,283
Total U.S. Department of Homeland Security				<u>-</u>	<u>43,570</u>
Total Expenditures of Federal Awards				<u>\$ 5,148</u>	<u>\$ 20,892,130</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, 2024. 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, 2024, 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	\$ 22,536,596
Enterprise funds:	
Grants and contributions - federal	2,614,995
Capital contributions - federal	323,617
Internal service funds - capital contributions - federal	422,446
Component units - included in capital grants and contributions	133,208
Amounts expended directly by the Michigan Department of Transportation for the benefit of the County of Muskegon (Note 5)	(11,865)
Amounts received under a vendor relationship	(555,978)
Amounts audited by other auditors	<u>(4,570,889)</u>
Federal expenditures as reported on the Schedule	<u>\$ 20,892,130</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
SCAO	State Court Administrative Office
SLBA	State Land Bank Authority
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 \$11,865 for the year ended September 30, 2024) 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 24, 2025

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, 2024, 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, 2025. 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 were not 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 "Lehmann Robson LLC". The signature is written in a cursive, flowing style.

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

March 24, 2025

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

Report on Compliance for the 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 the County's major federal program for the year ended September 30, 2024. The County's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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 its major federal program for the year ended September 30, 2024.

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 the major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.



Other Matter – Federal Expenditures Not Included in the Compliance Audit

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 expended \$1,982,117 (\$5,874 for negotiated projects) and \$4,570,889, respectively, in federal awards which are not included in the County's schedule of expenditures of federal awards during the year ended September 30, 2024. Our compliance audit, described in the "Opinion on the Major Federal Program," does not include the operations of Muskegon County Road Commission and HealthWest because those entities engaged other auditors to perform an audit of compliance or did not meet the threshold for an audit of compliance.

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 the 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.



COUNTY OF MUSKEGON, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2024

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

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, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

None noted.

COUNTY OF MUSKEGON, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2024

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, 2024

None noted.

