

GENERAL INFORMATION

REPORTID: 630135 VERSION:1

1. Fiscal Period End Date 9/30/2014	2. Type of Circular A-133 Audit Single Audit
3. Audit Period Covered Annual	If Audit Period Other, Number of months
4. Auditee Identification Numbers a. Auditee Employer Identification Number (EIN) 38-6006063	d. Auditee Data Universal Numbering System (DUNS) Number 10-578-0063
b. Are multiple EINS covered in this report? No If Yes, the additional EINS are listed on Additional EINS	e. Are multiple DUNS covered in this report? No If Yes, the additional DUNS are listed on Additional DUNS
5. AUDITEE INFORMATION	6. PRIMARY AUDITOR INFORMATION
a. Auditee Name COUNTY OF MUSKEGON	a. Audit Firm / Organization Name REHMANN ROBSON, LLC
b. Auditee Address (Number and street) 141 E. APPLE AVENUE	b. Audit Firm / Organization EIN 38-3635706
Auditee City MUSKEGON	c. Audit Firm / Organization Address (Number and street) 570 SEMINOLE ROAD SUITE 200
Auditee State MI	Auditor Firm/Organization City MUSKEGON
Auditee ZIP Code 49442	Auditor Firm/Organization State MI
c. Auditee Contact Name DWIGHT D. AVERY, CPA, CGFM	d. Primary Auditor Name STEPHEN W. BLANN, CPA, CGFM, CGMA
Auditee Contact Title ACCOUNTING MANAGER	Primary Auditor Title PRINCIPAL
d. Auditee Contact Telephone (231)724-6205	e. Primary Auditor Contact Telephone (616)975-4100
e. Auditee Contact Fax (231)724-4459	f. Primary Auditor Contact Fax (616)975-4400
f. Auditee Contact E-mail AVERYDW@CO.MUSKEGON.MI.US	g. Primary Auditor Contact E-mail STEPHEN.BLANN@REHMANN.COM
	7. Was a secondary auditor used? No
	8. If Yes, the additional auditors are listed on Secondary Auditors

FINANCIAL STATEMENTS SUMMARY

1.Type of audit report

Unmodified

2. Is a 'going concern' emphasis-of-matter paragraph included in the audit report?

No

3.Is a significant deficiency disclosed?

Yes

4.Is a material weakness disclosed?

No

5.Is a material noncompliance disclosed?

No**FEDERAL PROGRAMS SUMMARY**

1.Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending \$500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA Audit Guide)

No

2.What is the dollar threshold to distinguish Type A and Type B programs? (OMB Circular A-133 § .520(b))

\$459,995

3.Did the auditee qualify as a low-risk auditee? (§ .530)

No

4.Were Prior Audit Findings related to direct funding shown in the Summary Schedule of Prior Audit Findings? (§ .315(b))

No5.Indicate which Federal agency(ies) have current year audit findings related to **direct** funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to **direct** funding.**20 - Department of Transportation**

6. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR										
Federal Agency Prefix 1	Extension 2	Federal Program Name	Amount Expended	R&D	Loan/Loan Guarantee	ARRA 3	Direct Award	Major Program (MP)	If yes (MP), type of audit report 4	Number of Audit Findings
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
10	553	SCHOOL BREAKFAST PROGRAM	\$10,191	N	N	N	N	N		0
10	555	NATIONAL SCHOOL LUNCH PROGRAM	\$19,195	N	N	N	N	N		0
10	unk	U.S. FOREST SERVICE LAW ENFORCEMENT COOPERATIVE AGREEMENT	\$293	N	N	N	Y	N		0
10	557	SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	\$1,129,203	N	N	N	N	Y	Unmodified	0
10	561	MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE	\$2,683	N	N	N	N	N		0
11	463	HABITAT CONSERVATION	\$4,860	N	N	N	Y	N		0
14	218	COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	\$86,537	N	N	N	Y	N		0
14	228	COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM	\$222,292	N	N	N	N	N		0
14	235	SUPPORTIVE HOUSING PROGRAM	\$162,040	N	N	N	Y	N		0
14	900	LEAD-BASED PAINT HAZARD CONTROL IN PRIVATELY-OWNED HOUSING	\$337,207	N	N	N	Y	N		0
14	913	HEALTHY HOMES PRODUCTION PROGRAM	\$20,468	N	N	N	Y	N		0
15	226	PAYMENTS IN LIEU OF TAXES	\$28,206	N	N	N	Y	N		0
16	575	CRIME VICTIM ASSISTANCE	\$41,850	N	N	N	N	N		0
16	000	DOMESTIC CANNABIS ERADICATION SUPPRESSION PROGRAM	\$261	N	N	N	N	N		0
16	606	STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	\$2,282	N	N	N	Y	N		0
16	738	EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	\$61,667	N	N	N	N	N		0
17	207	EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	\$303,542	N	N	N	N	N		0
17	225	UNEMPLOYMENT INSURANCE	\$40,042	N	N	N	N	N		0
17	245	TRADE ADJUSTMENT ASSISTANCE	\$117,798	N	N	N	N	N		0
17	258	WIA ADULT PROGRAM	\$942,005	N	N	N	N	Y	Unmodified	0
17	258/259/278	WIA LOCAL ADMINISTRATION	\$210,211	N	N	N	N	Y	Unmodified	0
17	259	WIA YOUTH ACTIVITIES	\$522,389	N	N	N	N	Y	Unmodified	0
17	278	WIA DISLOCATED WORKER FORMULA GRANTS	\$465,488	N	N	N	N	Y	Unmodified	0
17	282	TRADE ADJUSTMENT ASSISTANCE COMMUNITY COLLEGE AND CAREER TRAINING	\$20,000	N	N	N	N	N		0
20	507	FEDERAL TRANSIT FORMULA GRANTS	\$2,241,085	N	N	N	Y	N		0
20	521	NEW FREEDOM PROGRAM	\$159,965	N	N	N	N	N		0
20	600	STATE AND COMMUNITY HIGHWAY SAFETY	\$53,393	N	N	N	N	N		0
20	601	ALCOHOL IMPAIRED DRIVING COUNTERMEASURES INCENTIVE GRANTS I	\$6,461	N	N	N	N	N		0
20	703	INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	\$2,350	N	N	N	N	N		0
66	468	CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS	\$219	N	N	N	N	N		0
66	469	GREAT LAKES PROGRAM	\$2,390	N	N	N	N	N		0
66	472	BEACH MONITORING AND NOTIFICATION PROGRAM IMPLEMENTATION GRANTS	\$2,844	N	N	N	N	N		0
93	069	PUBLIC HEALTH EMERGENCY PREPAREDNESS	\$134,731	N	N	N	N	N		0
93	150	PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	\$41,607	N	N	N	N	N		0
93	268	IMMUNIZATION COOPERATIVE AGREEMENTS	\$192,584	N	N	N	N	N		0
93	283	CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS	\$5,986	N	N	N	N	N		0
93	558	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	\$2,938,706	N	N	N	N	Y	Unmodified	0
93	563	CHILD SUPPORT ENFORCEMENT	\$2,296,093	N	N	N	N	Y	Unmodified	0
93	597	GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	\$3,100	N	N	N	N	N		0
93	658	FOSTER CARE TITLE IV-E	\$33,650	N	N	N	N	N		0
93	752	CANCER PREVENTION AND CONTROL PROGRAMS FOR STATES	\$1,122	N	N	N	N	N		0
93	778	MEDICAL ASSISTANCE PROGRAM	\$100,095	N	N	N	N	N		0
93	919	COMPREHENSIVE BREAST AND CERVICAL CANCER EARLY DETECTION PROGRAMS	\$52,187	N	N	N	N	N		0
93	940	HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED	\$48,963	N	N	N	N	N		0
93	958	BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	\$131,469	N	N	N	N	N		0
93	994	MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	\$172,312	N	N	N	N	N		0
95	001	HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	\$191	N	N	N	N	N		0
97	056	PORT SECURITY GRANT PROGRAM	\$333,966	N	N	N	Y	N		0
97	067	HOMELAND SECURITY GRANT PROGRAM	\$248,106	N	N	N	N	N		0
20	933	NATIONAL INFRASTRUCTURE INVESTMENTS	\$1,350,000	N	N	N	Y	Y	Unmodified	1
20	526	BUS AND BUS FACILITIES FORMULA PROGRAM	\$28,870	N	N	N	N	N		0
		Total Federal Awards Expended:	\$15,333,155							

Form SF-SAC Single Audit Data Collection Form				REPORTID: 630135 VERSION:1						
7. FEDERAL AWARD FINDINGS										
Federal Agency Prefix	Extension	Federal Program Name	Audit Finding Reference Number	Type(s) of Compliance Requirement(s) ¹	Compliance Findings ²		Internal Control Findings ²		Other Findings ²	Questioned Costs
					Modified Opinion	Other Matters	Material Weakness	Significant Deficiency		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
20	933	NATIONAL INFRASTRUCTURE INVESTMENTS	2014-002	L	N	Y	N	N	N	N
<p>1 Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses,), questioned costs, fraud, and other items reported under § .510(a)) reported for each Federal program.</p> <p>2 There are 9 valid combinations of 'Compliance Findings,' 'Internal Control Findings,' and 'Other Findings' for each Federal program with findings. (See instructions - Item 7)</p>										

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Form SF-SAC Single Audit Data Collection Form								REPORTID: 630135 VERSION:1		
PART I, Item 8, SECONDARY AUDITORS' CONTACT INFORMATION										
Auditor Firm Name	Auditor EIN	Auditor Address	City	State	ZIP Code	Contact Name	Contact Title	Contact Phone	Contact Fax	Contact E-mail
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)

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CERTIFICATIONS

Auditee Certification Statement	Auditor Statement
<p>This is to certify that, to the best of my knowledge and belief, the auditee has: (1) engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and (3) the information included in Parts I, II, and III of this data collection form is accurate and complete. I declare that the foregoing is true and correct.</p>	<p>The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. Except for Part III, Items 4, 5, 6a-6h, and, when audit findings are reported, 7a-7c, the information included in Parts II and III of this form was transferred 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. A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in Parts II and III of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.</p>
Auditee Certification	Auditor Statement
ELECTRONICALLY CERTIFIED: 3/28/2015	ELECTRONICALLY CERTIFIED: 3/27/2015
Name of certifying official	
DWIGHT D. AVERY, CPA, CCM, CGFM	
Title of certifying official	
ACCOUNTING MANAGER	

¹ **The letters entered in the 'Type(s) of Compliance Requirements' field apply to audit findings (i.e., noncompliance, significant deficiency (including questioned costs, fraud, and other items reported under §_.510(a)) reported for each Federal program:**

- A. Activities Allowed or Unallowed
- B. Allowable costs/cost principles
- C. Cash management
- D. Davis-Bacon Act
- E. Eligibility
- F. Equipment and real property management
- G. Matching, level of effort, earmarking
- H. Period of availability of Federal funds
- I. Procurement and suspension and debarment
- J. Program income
- K. Real property acquisition and relocation assistance
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provisions
- O. None (2008 through 2012 Only)
- P. Other