

County of Kent,
Michigan



Year Ended
December 31,
2019

Single Audit Act
Compliance

COUNTY OF KENT, MICHIGAN

Table of Contents

	<u>Page</u>
Independent Auditors' Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	1
Schedule of Expenditures of Federal Awards	2
Notes to Schedule of Expenditures of Federal Awards	8
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 <i>Government Auditing Standards</i>	9
Independent Auditors' Report on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance	11
Schedule of Findings and Questioned Costs	14
Summary Schedule of Prior Audit Findings	17



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

June 8, 2020

Honorable Members of the
Board of Commissioners
County of Kent
Grand Rapids, 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 Kent, Michigan* (the "County"), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 8, 2020 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 financial statements and certain additional 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.

A handwritten signature in black ink that reads "Rehmann Robson LLC".

COUNTY OF KENT, MICHIGAN

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Federal Agency / Cluster / Program Title	CFDA Number	Passed Through	Pass-through / Grantor Number	Total Subawards	Federal Expenditures
U.S. Department of Agriculture					
Food Purchase and Distribution Program (FY 2019)	10.178	MDE	FY2019	\$ -	\$ 24,030
Food Purchase and Distribution Program (FY 2020)	10.178	MDE	FY2020	-	22,076
				<u>-</u>	<u>46,106</u>
Child Nutrition Cluster:					
Breakfast Program	10.553	MDE	41-000-8003A	-	43,976
Lunch Program	10.555	MDE	41-000-8003A	-	87,593
Commodities (non-cash assistance)	10.555	MDE	41-000-8003	-	10,535
				<u>-</u>	<u>98,128</u>
Total Child Nutrition Cluster				<u>-</u>	<u>142,104</u>
Supplemental Nutrition Program for Women, Infants, and Children (WIC):					
Resident Services Administration (FY 2019)	10.557	MDHHS	192MI003W1003	62,128	2,342,381
Resident Services Administration (FY 2020)	10.557	MDHHS	50035 -TBD	21,052	769,555
Breastfeeding Peer Counseling (FY 2019)	10.557	MDHHS	172MI013W5003	-	93,002
Breastfeeding Peer Counseling (FY 2019)	10.557	MDHHS	182MI013W5003	-	18,604
Breastfeeding Peer Counseling (FY 2019)	10.557	MDHHS	192MI003W1003	-	55,803
Breastfeeding Peer Counseling (FY 2020)	10.557	MDHHS	182MI013W5003	-	23,890
Breastfeeding Peer Counseling (FY 2020)	10.557	MDHHS	192MI013W5003	-	11,945
Breastfeeding Peer Counseling (FY 2020)	10.557	MDHHS	50035-TBD	-	11,945
				<u>83,180</u>	<u>3,327,125</u>
Food Distribution Cluster:					
Commodity Supplemental Food Program:					
Cash Assistance (FY 2019)	10.565	MDE	FY2019	-	65,162
Commodity Assistance (Non-Cash Assistance) (FY 2019)	10.565	MDE	FY2019	-	176,683
Cash Assistance (FY 2020)	10.565	MDE	FY2020	-	11,620
Commodity Assistance (Non-Cash Assistance) (FY 2020)	10.565	MDE	FY2020	-	141,781
				<u>-</u>	<u>395,246</u>
Emergency Food Assistance Program:					
Administrative Costs (FY 2019)	10.568	MDE	FY2019	-	198,476
Administrative Costs (FY 2020)	10.568	MDE	FY2020	-	55,968
				<u>-</u>	<u>254,444</u>
Emergency Food Assistance Program:					
Food Commodities (FY 2019)	10.569	MDE	FY2019	-	1,852,144
Food Commodities (FY 2020)	10.569	MDE	FY2020	-	763,079
				<u>-</u>	<u>2,615,223</u>
Total Food Distribution Cluster				<u>-</u>	<u>3,264,913</u>
Farm and Ranch Lands Protection Program	10.913	Direct	-n/a-	-	61,000
Total U.S. Department of Agriculture				<u>83,180</u>	<u>6,841,248</u>
U.S. Department of Housing and Urban Development					
Community Development Block Grant - Entitlement Grants Cluster:					
2015-2016 Award	14.218	Direct	B-15-UC-26-0004	-	7,635
2016-2017 Award	14.218	Direct	B-16-UC-26-0004	-	139,339
2017-2018 Award	14.218	Direct	B-17-UC-26-0004	-	25,035
2018-2019 Award	14.218	Direct	B-18-UC-26-0004	229,914	1,124,967
2019-2020 Award	14.218	Direct	B-19-UC-26-0004	161,204	271,769
Total Community Development Block Grant - Entitlement Grants Cluster				<u>391,118</u>	<u>1,568,745</u>

continued...

COUNTY OF KENT, MICHIGAN

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Federal Agency / Cluster / Program Title	CFDA Number	Passed Through	Pass-through / Grantor Number	Total Subawards	Federal Expenditures
U.S. Department of Housing and Urban Development (Concluded)					
Home Investment Partnerships Program (HOME):					
2015-2016 Award	14.239	Direct	M-15-DC-26-0221	\$ 356,586	\$ 356,586
2016-2017 Award	14.239	Direct	M-16-DC-26-0221	81,879	114,322
2017-2018 Award	14.239	Direct	M-17-DC-26-0221	-	1,786
2018-2019 Award	14.239	Direct	M-18-DC-26-0221	-	25,150
2019-2020 Award	14.239	Direct	M-19-DC-26-0221	-	7,410
				<u>438,465</u>	<u>505,254</u>
Continuum of Care:					
Sponsor-based Rental Assistance 2018-2019	14.267	Direct	MI0174L5F061710	226,439	232,482
Sponsor-based Rental Assistance 2019-2020	14.267	Direct	MI0174L5F061811	210,391	213,923
Tenant-based Rental Assistance 2018-2019	14.267	Direct	MI0173L5F061710	511,572	519,147
Tenant-based Rental Assistance 2019-2020	14.267	Direct	MI0173L5F061811	446,819	451,942
				<u>1,395,221</u>	<u>1,417,494</u>
Housing Voucher Cluster:					
Section 8 Housing Choice Voucher Program:					
Housing Choice Vouchers 2018 Award	14.871	Direct	MI198VO	-	19,144
Housing Choice Vouchers 2019 Award	14.871	Direct	MI198VO	-	3,279,636
Family Services Coordinator	14.871	Direct	MI198FS	-	66,711
Veterans 2018 Award	14.871	Direct	MI198VO	-	804
Veterans 2019 Award	14.871	Direct	MI198VO	-	1,023,320
				<u>-</u>	<u>4,389,615</u>
Total U.S. Department of Housing and Urban Development				<u>2,224,804</u>	<u>7,881,108</u>
U.S. Department of Justice					
State Criminal Alien Assistance Program:					
2018-2019 Award	16.606	Direct	2019-AP-BX-0788	-	159,348
2019-2020 Award	16.606	Direct	2020-AP-BX-1227	-	128,625
				<u>-</u>	<u>287,973</u>
Byrne Memorial Justice Assistance Grant Program:					
2017 Award	16.738	CGR	2017-DJ-BX-0973	-	60,150
2018 Award	16.738	CGR	2018-DJ-BX-0618	-	62,593
				<u>-</u>	<u>122,743</u>
Equitable Sharing Program	16.922	Direct	MI4114100	-	111,655
Total U.S. Department of Justice				<u>-</u>	<u>522,371</u>
U.S. Department of Transportation					
Transit Services Programs Cluster:					
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	MDOT	2017-0010	-	101,710
Highway Safety Cluster:					
State and Community Highway Safety	20.600	WYO	PT-19-31	-	15,320
State and Community Highway Safety	20.600	WYO	PT-20-10	-	8,285
Total Highway Safety Cluster				<u>-</u>	<u>23,605</u>
Hazardous Materials Emergency Planning	20.703	MSP	HM-HMP-0558-16-01-00	-	11,342
Total U.S. Department of Transportation				<u>-</u>	<u>136,657</u>

continued...

COUNTY OF KENT, MICHIGAN

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Federal Agency / Cluster / Program Title	CFDA Number	Passed Through	Pass-through / Grantor Number	Total Subawards	Federal Expenditures
U.S. Environmental Protection Agency					
Drinking Water State Revolving Fund Cluster:					
Capitalization Grants for Drinking Water State Revolving Funds (FY 2018-2019)	66.468	EGLE	FS975487-17	\$ -	\$ 8,181
Capitalization Grants for Drinking Water State Revolving Funds (FY 2019-2020)	66.468	EGLE	FS975487-18	-	328
Total Drinking Water State Revolving Fund Cluster				-	8,509
U.S. Department of Energy					
Weatherization Assistance Program:					
Weatherization Assistance for Low-Income Persons (2018-2019)	81.042	MDHHS	WAP16-41016-3	-	242,814
Weatherization Assistance for Low-Income Persons (2019-2020)	81.042	MDHHS	WAP16-41016-4	-	242,093
				-	484,907
U.S. Department of Health and Human Services					
Aging Cluster:					
Special Programs for the Aging - Title III, Part B (FY 2018)	93.044	AAAWM	61.10 - FY18.1	-	762
Special Programs for the Aging - Title III, Part B (FY 2019)	93.044	AAAWM	61.10 - FY19.1	-	34,767
Special Programs for the Aging - Title III, Part B (FY 2020)	93.044	AAAWM	61.10 - FY20.1	-	10,978
				-	46,507
Nutrition Services Incentive Program (2018-2019)	93.053	AAAWM	61.10-FY19.2	-	12,721
Total Aging Cluster				-	59,228
Public Health Emergency Preparedness:					
Bioterrorism Supplemental (7/2019 to 9/2019)	93.069	MDHHS	NU90TP922062	-	50,274
Bioterrorism Supplemental (10/2018 to 6/2019)	93.069	MDHHS	NU90TP921906	-	113,424
Bioterrorism Lab Services (FY 2019)	93.069	MDHHS	NU90TP921906	-	20,000
				-	183,698
Child Mental health Initiative	93.104	MDHHS	5U79SM062472-02	-	11,745
Tuberculous Control Program:					
Tuberculosis Control Program (FY 2019)	93.116	MDHHS	U52PS004693	-	30,730
Tuberculosis Control Program (FY 2020)	93.116	MDHHS	U52PS004693	-	3,927
Tuberculosis Control Program (FY 2020)	93.116	MDHHS	251165-TBD	-	11,783
				-	46,440
Sexual Violence Prevention:					
Injury Prevention and Control Research (FY 2019)	93.136	MDHHS	UF2CE002424	-	13,624
Injury Prevention and Control Research (FY 2019)	93.136	MDHHS	NUF2CE002482	-	66,041
Injury Prevention and Control Research (FY 2020)	93.136	MDHHS	NUF2CE002482	-	8,940
Injury Prevention and Control Research (FY 2020)	93.136	MDHHS	251149-TBD	-	18,152
				-	106,757
Substance Abuse and Mental Health Services Administration					
	93.243	MDHHS	6H79TI081955	-	105,017

continued...

COUNTY OF KENT, MICHIGAN

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Federal Agency / Cluster / Program Title	CFDA Number	Passed Through	Pass-through / Grantor Number	Total Subawards	Federal Expenditures
U.S. Department of Health and Human Services (Continued)					
Immunization Cooperative Agreements:					
Immunization & Vaccine Program (FY 2019)	93.268	MDHHS	NH23IP000752	\$ -	\$ 180,626
Immunization & Vaccine Program (FY 2019)	93.268	MDHHS	NH23IP922635	-	60,208
Immunization & Vaccine Program (FY 2020)	93.268	MDHHS	NH23IP922635	-	59,987
Immunization & Vaccine Program (FY 2020)	93.268	MDHHS	251129-TBD	-	19,996
Immunizations - Fixed Fees (FY 2019)	93.268	MDHHS	NH23IP000752	-	21,415
Immunizations - Fixed Fees (FY 2019)	93.268	MDHHS	NH23IP922635	-	7,335
Immunizations - Fixed Fees (FY 2020)	93.268	MDHHS	NH23IP922635	-	10,088
Immunizations - Fixed Fees (FY 2020)	93.268	MDHHS	251129-TBD	-	3,363
Immunization Field Services Rep (FY 2019)	93.268	MDHHS	NH23IP000752	-	2,085
Immunization Field Services Rep (FY 2019)	93.268	MDHHS	NH23IP922635	-	834
Vaccines (non-cash assistance) (FY 2019)	93.268	MDHHS	-n/a-	-	447,825
Vaccines (non-cash assistance) (FY 2020)	93.268	MDHHS	-n/a-	-	134,488
				-	<u>948,250</u>
Epidemiology and Laboratory Capacity for Infectious Diseases:					
West Nile Virus (FY 2019)	93.323	MDHHS	NU50CK000369	-	10,000
Lab Capacity Grant (FY 2019)	93.323	MDHHS	NU50CK000369	-	20,000
				-	<u>30,000</u>
Health Resources and Services Administration:					
Public Health Training Centers Program (FY 2019)	93.516	UM	1-UB6-HP-31684	-	9,264
Public Health Training Centers Program (FY 2020)	93.516	UM	1-UB6-HP-31684	-	2,735
				-	<u>11,999</u>
Child Support Enforcement:					
Title IV-D - Incentive Payments (2018-2019)	93.563	MDHHS	CS/FOC-17-41001	-	838,882
Title IV-D - Incentive Payments (2019-2020)	93.563	MDHHS	CS/FOC-17-41001	-	269,710
Title IV-D - Friend of the Court (2018-2019)	93.563	MDHHS	CS/FOC-17-41001	-	3,657,079
Title IV-D - Friend of the Court (2019-2020)	93.563	MDHHS	CS/FOC-17-41001	-	1,279,551
Title IV-D - Prosecuting Attorney (2018-2019)	93.563	MDHHS	CSPA-17-41002	-	943,686
Title IV-D - Prosecuting Attorney (2019-2020)	93.563	MDHHS	CSPA-17-41002	-	323,418
				-	<u>7,312,326</u>
Refugee and Entrant Assistance State/Replacement Designee Adm Program:					
Refugee Cash and Medical Assistance Screening	93.566	MDHHS	90039-TBD	-	74,755
Low-Income Home Energy Assistance:					
Low-Income Home Energy Assistance (2018-2019)	93.568	MDHHS	WAP16-41016-3	-	153,663
Low-Income Home Energy Assistance (2019-2020)	93.568	MDHHS	WAP16-41016-4	-	41,108
Michigan Energy Assistance Program (2016-2017)	93.568	YMCA	MAE-17-06	-	6,062
Michigan Energy Assistance Program (2018-2019)	93.568	YMCA	G-19B1MILIEA	-	59,125
				-	<u>259,958</u>
Community Services Block Grant:					
Community Services Block Grant (2017-2019)	93.569	MDHHS	CSBG14-41016-5	-	802,122
Community Services Block Grant (2018-2020)	93.569	MDHHS	CSBG14-41016-6	-	367,298
				-	<u>1,169,420</u>
Refugee and Entrant Assistance - Discretionary Grants:					
Refugee Health Promotion (FY 2020)	93.576	MDHHS	90041-TBD	-	9,641
Grants to States for Access and Visitation Programs:					
Access and Visitation Grant (2018-2019)	93.597	SCAO	SCAO-2019-017	-	5,530
Access and Visitation Grant (2019-2020)	93.597	SCAO	SCAO-2020-019	-	2,610
				-	<u>8,140</u>

continued...

COUNTY OF KENT, MICHIGAN

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Federal Agency / Cluster / Program Title	CFDA Number	Passed Through	Pass-through / Grantor Number	Total Subawards	Federal Expenditures
U.S. Department of Health and Human Services (Continued)					
ACA-State Innovation Models: Funding for Model Design and Model Testing Assist:					
State Innovation Models - Minority Health					
Data Capacity Grant (2019-2020)	93.624	MDHHS	1G1CMS331407	\$ -	\$ 2,650
Lead Hazard Control Grant:					
Children's Health Insurance Program (2018-2019)	93.767	CGR	88133-8387	-	3,498
Children's Health Insurance Program (2018-2019)	93.767	CGR	88133-8186	-	205,108
Children's Health Insurance Program (2019-2020)	93.767	CGR	E20201180-00	-	36,918
				<u>-</u>	<u>245,524</u>
Medicaid Cluster:					
Medicaid Outreach and Advocacy (FY 2019)	93.778	MDHHS	1905MI5MAP	274,769	363,963
Medicaid Outreach and Advocacy (FY 2019)	93.778	MDHHS	2005MI5ADM	235,400	311,815
Medicaid Outreach and Advocacy (FY 2020)	93.778	MDHHS	2005MI5ADM	169,152	220,336
Medicaid Outreach - WIC/Imms (FY 2019)	93.778	MDHHS	1905MI5ADM	-	163,093
Medicaid Outreach - WIC/Imms (FY 2019)	93.778	MDHHS	2005MI5ADM	-	132,339
Medicaid Outreach - WIC/Imms (FY 2020)	93.778	MDHHS	2005MI5ADM	-	116,597
CSHCS Care Coordination Services (FY2019)	93.778	MDHHS	1905MI5MAP	-	10,122
CSHCS Care Coordination Services (FY2019)	93.778	MDHHS	1905MI5ADM	-	14,099
CSHCS Care Coordination Services (FY2020)	93.778	MDHHS	253001-TBD	-	5,315
CSHCS Care Coordination Services (FY2020)	93.778	MDHHS	253002-TBD	-	2,016
CSHCS Medicaid Outreach (FY 2019)	93.778	MDHHS	2005MI5ADM	-	121,665
CSHCS Medicaid Outreach and Advocacy (FY 2019)	93.778	MDHHS	1905MI5ADM	-	39,627
CSHCS Medicaid Outreach and Advocacy (FY 2020)	93.778	MDHHS	2005MI5ADM	-	51,404
Nurse Family Partnership Services (FY 2019)	93.778	MDHHS	1905MI5ADM	-	163,451
Nurse Family Partnership Services (FY 2020)	93.778	MDHHS	2005MI5ADM	-	71,463
Nurse Family Partnership Medicaid Outreach (FY 2019)	93.778	MDHHS	2005MI5ADM	-	171,845
Elevated Blood Lead Case Management (FY2019)	93.778	MDHHS	1905MI5MAP	-	11,489
Elevated Blood Lead Case Management (FY2019)	93.778	MDHHS	2005MI5MAP	-	7,056
Elevated Blood Lead Case Management (FY2020)	93.778	MDHHS	2005MI5MAP	-	5,040
				<u>679,321</u>	<u>1,982,735</u>
Maternal Infant and Early Childhood Home Visiting Program:					
Maternal Infant and Early Childhood Home Visiting (FY 2019)	93.870	MDHHS	X10MC31148	-	54,548
Maternal Infant and Early Childhood Home Visiting (FY 2019)	93.870	MDHHS	X10MC32198	-	134,997
Maternal Infant and Early Childhood Home Visiting (FY 2020)	93.870	MDHHS	X10MC32198	-	101,487
				<u>-</u>	<u>291,032</u>
National Bioterrorism Hospital Preparedness Program:					
Lab Bioterrorism (FY 2020)	93.889	MDHHS	U3REP190584	-	7,097
Lab Bioterrorism (FY 2020)	93.889	MDHHS	251184-TBD	-	2,366
PHEP (10/1/2019-6/30/2020)	93.889	MDHHS	U3REP190584	-	46,810
				<u>-</u>	<u>56,273</u>
Breast and Cervical Cancer Control Program:					
Cancer Prevention and Control Programs (FY 2019)	93.898	MDHHS	NU58DP006334	-	192,847
Cancer Prevention and Control Programs (FY 2020)	93.898	MDHHS	NU58DP006334	-	48,310
Cancer Prevention and Control Programs (FY 2020)	93.898	MDHHS	251183-TBD	-	16,103
				<u>-</u>	<u>257,260</u>

continued...

COUNTY OF KENT, MICHIGAN

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Federal Agency / Cluster / Program Title	CFDA Number	Passed Through	Pass-through / Grantor Number	Total Subawards	Federal Expenditures
U.S. Department of Health and Human Services (Concluded)					
Strong Beginnings Program:					
Healthy Start Initiative (2018-2019)	93.926	SPEC	5 H49MC03591-15-00	\$ -	\$ 59,007
Healthy Start Initiative (2019-2020)	93.926	SPEC	2H49MC03591-16-00	-	31,183
				<u>-</u>	<u>90,190</u>
HIV Prevention Activities:					
HIV Prevention (FY 2019)	93.940	MDHHS	NU62PS924530	-	214,312
HIV Prevention (FY 2020)	93.940	MDHHS	NU62PS924530	-	4,818
HIV Prevention (FY 2020)	93.940	MDHHS	251124-TBD	-	32,847
				<u>-</u>	<u>251,977</u>
Preventative Health and Health Services Block Grant:					
Preventative Health Services - Minority Health Data Capacity Grant (FY 2019)	93.991	MDHHS	NB01OT009214	-	79,365
Preventative Health Services - Minority Health Data Capacity Grant (FY 2020)	93.991	MDHHS	NB01OT009277	-	1,118
				<u>-</u>	<u>80,483</u>
Maternal and Child Health Services Block Grant:					
Children's Special Healthcare Care Coordination Services (FY 2019)	93.994	MDHHS	B0432550	-	42,163
Children's Special Healthcare Care Coordination Services (FY 2020)	93.994	MDHHS	252208-TBD	-	12,696
Regional Perinatal Care System (2019)	93.994	MDHHS	B0432550	-	150,000
Child Death (SIDS) (FY2019)	93.994	MDHHS	B0432550	-	1,000
Childhood Lead Poisoning Education and Outreach (FY 2019)	93.994	MDHHS	B0432550	-	35,340
Childhood Lead Poisoning Prevention (FY 2019)	93.994	MDHHS	B0432550	-	53,755
Childhood Lead Poisoning Prevention (FY 2019)	93.994	MDHHS	B04MC31495	-	6,145
Childhood Lead Poisoning Prevention (FY 2020)	93.994	MDHHS	B04MC33846	-	22,068
Enabling Services - Women (FY 2020)	93.994	MDHHS	B04MC33846	-	860
Public Health Functions and Infrastructure (FY 2019)	93.994	MDHHS	B0432550	-	156,228
Public Health Functions and Infrastructure (FY 2019)	93.994	MDHHS	B04MC31495	-	104,570
Public Health Functions and Infrastructure (FY 2020)	93.994	MDHHS	B04MC33846	-	68,035
				<u>-</u>	<u>652,860</u>
Total U.S. Department of Health and Human Services				<u>679,321</u>	<u>14,248,358</u>
U.S. Department of Homeland Security					
Emergency Management Performance Grant	97.042	MSP	EMC-2019-EP-00004	-	26,017
Homeland Security Grant Program:					
2016 Award (non-cash assistance)	97.067	WMSRDC	EMW-2016-SS-00010-S01	2,423	4,026
2016 Award	97.067	WMSRDC	EMW-2016-SS-00010-S01	-	7,900
2017 Award	97.067	WMSRDC	EMW-2017-SS-00013	50,882	270,491
2018 Award	97.067	WMSRDC	EMW-2018-SS-00042	-	41,590
				<u>53,305</u>	<u>324,007</u>
Total U.S. Department of Homeland Security				<u>53,305</u>	<u>350,024</u>
Total Expenditures of Federal Awards				<u>\$ 3,040,610</u>	<u>\$ 30,473,182</u>

concluded

See notes to schedule of expenditures of federal awards.

COUNTY OF KENT, 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 Kent, Michigan (the "County") under programs of the federal government for the year ended December 31, 2019. The information in the 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 Comprehensive Annual Financial Report. The County's financial statements include the operations of the Kent County Road Commission and the Gerald R. Ford International Airport Authority discretely-presented component units, which received federal awards that are not included in the Schedule for the year ended December 31, 2019, as these entities were separately audited.

Expenditures reported on the Schedule are reported on the 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, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

2. 10% DE MINIMIS COST RATE

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

3. 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
MDE	Michigan Department of Education
MDHHS	Michigan Department of Health and Human Services
CGR	City of Grand Rapids, Michigan
MDOT	Michigan Department of Transportation
WYO	City of Wyoming, Michigan
MSP	Michigan State Police
EGLE	Michigan Department of Environment, Great Lakes and Energy
AAAWM	Area Agency on Aging for West Michigan
UM	University of Michigan
YMCA	Grand Rapids Metropolitan YMCA
SCAO	Michigan State Court Administrative Office
SPEC	Spectrum Health
WMSRDC	West Michigan Shoreline Regional Development Commission



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*

June 8, 2020

Honorable Members of the
Board of Commissioners
County of Kent
Grand Rapids, 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 Kent, Michigan* (the "County"), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 8, 2020. Our report includes a reference to other auditors who audited the financial statements of the Kent County Road Commission and Gerald R. Ford International Airport Authority, discretely presented component units, 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.

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) to determine the 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 may exist that have not been identified.

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 determination of financial statement amounts. 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 entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



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

June 8, 2020

Honorable Members of the
Board of Commissioners
County of Kent
Grand Rapids, Michigan

Report on Compliance for Each Major Federal Program

We have audited the compliance of the *County of Kent, Michigan* (the "County") with the types of compliance requirements described 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 December 31, 2019. 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 also include the operations of the Kent County Road Commission which received certain federal awards which are not included in the schedule of expenditures of federal awards for the year ended December 31, 2019. Our audit, described below, did not include the operations of the Kent County Road Commission because it arranged for a separate financial statement audit and did not meet the criteria for a single audit. The County's basic financial statements also include the operations of the Gerald R. Ford International Airport Authority which received \$15,933,048 in federal awards and which are not included in the schedule of expenditures of federal awards for the year ended December 31, 2019. Our audit, described below, did not include the operations of the Gerald R. Ford International Airport Authority because the entity arranged for a separate audit in accordance with the Uniform Guidance.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Independent Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

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 December 31, 2019.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

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

COUNTY OF KENT, MICHIGAN

Schedule of Findings and Questioned Costs For the Year Ended December 31, 2019

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

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/
Type of auditor's report issued on compliance for major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>	<u>Opinion</u>
10.557	Supplemental Nutrition Program for Women, Infants, and Children (WIC)	Unmodified
14.218	Community Development Block Grant - Entitlement Grants Cluster	Unmodified
14.267	Continuum of Care	Unmodified
93.563	Child Support Enforcement	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$ 914,195

Auditee qualified as low-risk auditee? _____ yes X no

COUNTY OF KENT, MICHIGAN

Schedule of Findings and Questioned Costs For the Year Ended December 31, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

None reported

COUNTY OF KENT, MICHIGAN

Schedule of Findings and Questioned Costs For the Year Ended December 31, 2019

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported

COUNTY OF KENT, MICHIGAN

Summary Schedule of Prior Audit Findings

For the Year Ended December 31, 2019

2018-001 - Material Audit Adjustments

Audit procedures identified and proposed a material adjustment (which was approved and posted by management) to properly reflect local stabilization revenues (and related receivables) that were initially recognized in the General Fund but related to the Zoo and Museum Millage, Senior Millage and Correction and Detention Facilities funds. No material adjustments were necessary for the year ended December 31, 2019.

2018-002 - Subrecipient Monitoring

Audit procedures related to subrecipient monitoring activities related to the Continuum of Care program, noted the following exceptions: 1) The risk assessment checklist that was completed for this subrecipient bore no evidence of independent review and approval; 2) Although a letter to the subrecipient announcing the date of the planned monitoring visit was reviewed by the auditors, along with an additional communication requesting files that were to be tested on site, and a communication from the Director of the subrecipient organization that the team had been on site, the monitoring file contained no evidence of procedures performed, or the results of any testing that was performed during the on-site visit; 3) There was no documentation in the monitoring file noted that reconciled the subrecipient Schedule of Expenditures of Federal Awards (SEFA) to the amounts reported as paid to subrecipients from the County SEFA; 4) There was no documentation in the monitoring file of a final monitoring report related to the scheduled monitoring visit; 5) Monthly reporting submitted by the subrecipient noted that the County had paid it in advance, based on a report of estimated monthly costs, at the beginning of each month and that a follow up report of actual costs was not submitted by the subrecipient to support actual costs. This finding was resolved during 2019.

2018-003 - Food Distribution Site Monitoring Reports

Program staff were unable to locate 5 of the 8 monitoring reports selected for testing during audit procedures. The reports that were tested did not bear evidence of independent review. This finding was resolved in 2019.

