

Oakland County,
Michigan



Year Ended
September 30, 2024

Single Audit Act
Compliance

Rehmann

OAKLAND COUNTY, MICHIGAN

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

October 15, 2025

To the Board of Commissioners
Oakland County, 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 **Oakland County, 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 31, 2025, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors. 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.

Rehmann Lobson LLC



OAKLAND COUNTY, 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					
Gus Schumacher Nutrition Incentive Program - Prescription for Healthy Oakland FY2023-FY2025	10.331	Direct	-n/a-	\$ -	\$ 226,592
Child Nutrition Cluster -					
School Breakfast Program 2023-24 CNP Coordinated Application	10.553	MDE	E7AE802C-9ABA-436C-9427-60E595888F5F	-	44,993
School Breakfast Program 2024-25 CNP Coordinated Application	10.553	MDE	630008006 (RCCI)'s 2025	-	13,765
				-	58,758
National School Lunch Program -					
MDE Supply Chain Assistance Funds Round 4 - FY24	10.555	MDE	851X- 220910	-	7,507
Entitlement Commodities	10.555	MDE	851X- 220910	-	5,604
				-	13,111
Total Child Nutrition Cluster				-	71,869
WIC Special Supplemental Nutrition Program for Women, Infants, and Children:					
Women Breastfeeding FY24	10.557	MDHHS	MR2023-3305	-	262,784
Women Resident Services FY24	10.557	MDHHS	MR2023-3305	-	2,570,692
				-	2,833,476
Child and Adult Care Program:					
2023-24 Coordinated Application	10.558	MDE	E7AE802C-9ABA-436C-9427-60E595888F5F	-	33,320
SNAP Cluster -					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program:					
FY23 Food Assistance	10.561	MDLEO-WD	202323Q750342	-	1,950
FY24 Food Assistance FAE&T	10.561	MDLEO-WD	202323Q750342	38,389	140,764
FY24 Food Assistance Supp SVS FAE&T	10.561	MDLEO-WD	2024SNAP	3,546	6,005
FY24 SNAP-ED	10.561	MFF	E20244636-00	-	26,690
Total SNAP Cluster				41,935	175,409
Child Nutrition Discretionary Grants Limited Availability:					
2023-24 CNP Coordinated Application NSLP	10.579	MDE	E7AE802C-9ABA-436C-9427-60E595888F5F	-	90,138
2024-25 CNP Coordinated Application NSLP	10.579	MDE	630008006 (RCCI)'s 2025	-	27,648
				-	117,786
Total U.S. Department of Agriculture				41,935	3,458,452
U.S. Department of Commerce					
Economic Development Cluster -					
Talent Transformation Component Project	11.307	SMCA	06-79-06449	-	64,087
U.S. Department of Housing and Urban Development					
Housing Counseling Assistance Program:					
HSG Counseling Grant 21	14.169	Direct	-n/a-	-	421
PY2022 Comprehensive Housing Counseling (CHC)	14.169	Direct	-n/a-	-	50,129
				-	50,550
Community Development Block Grants Cluster:					
Community Development Block Grants (CDBG)/Entitlement Grants:					
CDBG Housing Counseling Program Grant Award	14.218	Direct	-n/a-	-	321,456
CDBG 2017	14.218	Direct	-n/a-	-	13,721
CDBG 2018	14.218	Direct	-n/a-	13,526	28,552
CDBG 2019	14.218	Direct	-n/a-	106,237	351,646
CDBG 2020	14.218	Direct	-n/a-	99,826	248,126
CDBG 2021	14.218	Direct	-n/a-	-	1,876,053
CDBG 2022	14.218	Direct	-n/a-	152,000	1,477,153
CDBG 2023	14.218	Direct	-n/a-	119,009	642,170
COVID-19 CDBG CARES Grant	14.218	Direct	-n/a-	-	960,015
Housing Counseling 2023	14.218	Direct	-n/a-	-	9,158
Total Community Development Block Grants Cluster				490,598	5,928,050
Community Development Block Grants -					
State's Program and Non-Entitlement Grants in Hawaii					
Regional Talent Innovation Grant Program	14.228	MDLEO-WD	B-20-DW-26-0001	96,480	201,222

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OAKLAND COUNTY, 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 Housing and Urban Development (continued)					
Emergency Solutions Grant Program:					
HESG 2022	14.231	Direct	-n/a-	\$ -	\$ 77,788
HESG 2023	14.231	Direct	-n/a-	-	299,441
				-	377,229
Home Investment Partnerships Program:					
COVID-19 HOME - ARP 2021	14.239	Direct	-n/a-	-	93,756
HOME 2018	14.239	Direct	-n/a-	-	19,930
HOME 2019	14.239	Direct	-n/a-	-	645,161
HOME 2020	14.239	Direct	-n/a-	-	620,685
HOME 2021	14.239	Direct	-n/a-	-	127,147
HOME 2022	14.239	Direct	-n/a-	-	224,271
HOME 2023	14.239	Direct	-n/a-	-	130,504
				-	1,861,454
Total U.S. Department of Housing and Urban Development				587,078	8,418,505
U.S. Department of the Interior					
Great Lakes Restoration:					
NFWF SEMI Resilience	15.662	SMRF	2008.21.071026	-	207,950
U.S. Department of Justice					
Law Enforcement Assistance Narcotics and Dangerous Drugs					
Laboratory Analysis:					
FY2024 Alcohol, Tobacco, Firearms & Explosives (ATF) Task Force					
Overtime Reimbursement	16.001	Direct	-n/a-	-	63,247
Crime Victim Assistance/Discretionary Grants:					
AEAP - Anti-Terrorism Grant FY2024	16.582	MDHHS	E20244680-00	-	138,695
Public Safety Partnership and Community Policing Grants:					
FY22 COPS Technology and Equipment Grant	16.710	Direct	-n/a-	-	646,716
Edward Byrne Memorial Justice Assistance Grant Program:					
2022 Edward Bryne Memorial Assistance JAG	16.738	Direct	-n/a-	-	45,972
2023 JAG Edward Byrne Memorial Justice Assistance Grant	16.738	Direct	-n/a-	-	88,023
FY2023 Byrne NET Assistance	16.738	MDSP	2020-MU-BX-0011,15PBJA-22-GG-00642-MUMU	-	10,148
FY2024 Byrne NET Assistance	16.738	MDSP	JAG-72181-N.E.T.-2024	-	195,372
FY2024 Circuit Court SCAO Adult Treatment Court (ATC) Bryne Grant	16.738	SCAO	U10106	-	31,500
FY 21-24 JAG	16.738	Direct	-n/a-	-	16,019
				-	387,034
DNA Backlog Reduction Program:					
FY2021 DNA CEBR Program	16.741	Direct	-n/a-	-	3,728
FY2022 Capacity Enhancement for Backlog Reduction (CEBR)	16.741	Direct	-n/a-	-	427,633
				-	431,361
Paul Coverdell Forensic Sciences Improvement Grant Program:					
FY2023 Paul Coverdell Grant	16.742	MDSP	15PBJA-22-GG-01983-COVE	-	86,275
FY2024 Coverdell Grant	16.742	MDSP	15PBJA-23-GG-00960-COVE	-	60,705
				-	146,980
Congressionally Recommended Awards -					
FY2023 Byrne Discretionary Community Project Funding	16.753	Direct	-n/a-	-	386,168
Law Enforcement Assistance Grants:					
Emergency Federal LE Assistance (MSU Response) FY2023	16.824	MDSP	15PBJA-23-GG-00288-EFLE	-	(3,127)
2024 Emergency Federal Law Enforcement Assistance	16.824	MDSP	15PBJA-24-GG-01925-EFLE	-	71,618
				-	68,491
FY2022 Comprehensive Opioid, Stimulant, and Substance Abuse Site-based Program					
	16.838	Direct	-n/a-	-	510,231
Total U.S. Department of Justice				-	2,778,923

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OAKLAND COUNTY, 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 Labor					
Employment Service Cluster -					
Employment Service/Wagner-Peyser Funded Activities:					
AY23 Wagner Peyser 7(A)	17.207	MDLEO-WD	ES367602255A26	\$ 856,786	\$ 1,126,476
Employment Services (WP) PY22	17.207	MDLEO-WD	ES367602255A26	226,951	373,763
Employment Services PY21	17.207	MDLEO-WD	ES367602155A26	-	(11,414)
				<u>1,083,737</u>	<u>1,488,825</u>
Jobs for Veterans State Grants:					
FY23 Jobs for Veterans' State Grants - IFA VETS	17.801	MDLEO-WD	DV37XXX2355526	-	(44)
PY23 IFA Jobs for Veterans	17.801	MDLEO-WD	DV37XXX2355526	14,783	14,783
PY24 Jobs for Veterans IFA - VETS (A)	17.801	MDLEO-WD	24555DV000107	-	4,190
				<u>14,783</u>	<u>18,929</u>
Total Employment Services Cluster				<u>1,098,520</u>	<u>1,507,754</u>
Unemployment Insurance:					
CY23 RESEA	17.225	MDLEO-WD	23A60UR000042	52,243	118,916
PY23 IFA Unemployment Insurance (B)	17.225	MDLEO-WD	24A55UI000036	41,396	41,396
PY23 Unemployment Insurance - IFA	17.225	MDLEO-WD	UI393292355A26	-	(2)
PY24 Bureau of Services for Blind Persons IFA - BSBP (A)	17.225	MDLEO-WD	-n/a-	-	79
PY24 Michigan Rehabilitative Services IFA - MRS (A)	17.225	MDLEO-WD	24A55UI000036	-	6,596
PY24 Unemployment Insurance IFA - UI (A)	17.225	MDLEO-WD	24A55UI000036	-	17,497
CY22 UIA RESEA Program	17.225	MDLEO-WD	UI379862260A26	485,112	485,112
				<u>578,751</u>	<u>669,594</u>
Trade Adjustment Assistance:					
TRADE FY23	17.245	MDLEO-WD	TA360562155A26	-	(1,097)
TAA -Trade Case Management FY24	17.245	MDLEO-WD	TA386862255A26	143,352	278,098
				<u>143,352</u>	<u>277,001</u>
WIOA Cluster -					
WIOA Adult Program:					
AY22 WIOA Statewide Activities - Oakland 80 P&D	17.258	MDLEO-WD	186WIOA22SWASPEC	276,022	276,022
AY23 WIOA Adult	17.258	MDLEO-WD	23A55AT000033	1,605,960	2,053,840
AY23 WIOA Local Admin	17.258	MDLEO-WD	23A55AT000033	88,706	383,596
AY23 WIOA SWA Emp Serv Support PY23	17.258	MDLEO-WD	23A55AW000005	165,766	174,812
AY24 WIOA Adult PY24 (A)	17.258	MDLEO-WD	24A55AT000101	14,891	72,058
WIOA Adult PY22	17.258	MDLEO-WD	AA385362255A26	479,026	543,747
WIOA SWA (AY21) Employment Svs PY22	17.258	MDLEO-WD	AA385362255A26	10,109	50,352
WIOA SWA (AY21) Int Edu & TR (IET) PY22	17.258	MDLEO-WD	AA363262155A26	5,737	7,973
PY23 Customer Relationship Management - CRM AY22 SWA	17.258	MDLEO-WD	AA385362255A26	-	12,665
PY23 Career Exp & Events - AY22 SWA	17.258	MDLEO-WD	AA385362255A26	-	28,825
PY23 Capacity Building & Prof Dev - AY22 SWA	17.258	MDLEO-WD	AA385362255A26	-	78,990
SWA ACS & RAP - Apprenticeship Success Coordinator & Registered Apprenticeship Program	17.258	MDLEO-WD	AA385362255A26	-	14,454
AY21 - PY23 SWA Additional Training	17.258	MDLEO-WD	AA363262155A26	75,000	172,397
AY24 SWA CPBD - Capacity Building and Prof Development	17.258	MDLEO-WD	24A55AT000101	-	92,057
				<u>2,721,217</u>	<u>3,961,788</u>
WIOA Youth Activities:					
AY23 WIOA Youth	17.259	MDLEO-WD	23A55AY000046	1,487,055	1,689,395
AY24 WIOA Youth PY24	17.259	MDLEO-WD	24A55AY000083	111,860	189,862
WIOA Admin PY21	17.259	MDLEO-WD	AA363262155A26	-	(1,326)
WIOA Admin PY22	17.259	MDLEO-WD	AA385362255A26	133,168	451,676
WIOA AY20 Young Prof 2022	17.259	MDLEO-WD	AA347752055A26	-	447
WIOA Youth PY21	17.259	MDLEO-WD	AA363262155A26	45,128	45,128
WIOA Youth PY22	17.259	MDLEO-WD	AA385362255A26	312,289	469,202
AY21 WIOA Statewide Activities Young Prof 23	17.259	MDLEO-WD	AA363262155A26	72,084	75,473
SWA Young Professional 24 - AY23	17.259	MDLEO-WD	23A55AW000005	116,169	147,817
				<u>2,277,753</u>	<u>3,067,674</u>
WIOA Dislocated Worker Formula Grants:					
WIOA Dislocated Worker PY22	17.278	MDLEO-WD	AA385362255A26	70,664	110,022
AY23 WIOA Dislocated Worker	17.278	MDLEO-WD	23A55AW000005	928,785	1,271,250
AY24 WIOA Dislocated Worker PY24 (A)	17.278	MDLEO-WD	24A55AW000067	2,718	64,291
				<u>1,002,167</u>	<u>1,445,563</u>
Total WIOA Cluster				<u>6,001,137</u>	<u>8,475,025</u>

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OAKLAND COUNTY, 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 Labor (continued)					
Industry Infinity FY22	17.268	SMCA	HG359072160A26	\$ 144,212	\$ 185,773
PY23 DWG - Auto-Related Employment Recovery AY23	17.277	MDLEO-WD	23A60DW000026	24,511	27,381
Registered Apprenticeships:					
SAE (AY20) BSCAI MIRAIN PRGM PY21	17.285	MDLEO-WD	AP351172060A26	468,622	468,622
SAE (AY20) MIYARN PRGM PY21	17.285	MDLEO-WD	AP350832060A26	102,125	102,125
ABA Apprenticeship Building America	17.285	SMCA	AP-38901-22-60-A-26	-	42,983
				570,747	613,730
Total U.S. Department of Labor				8,561,230	11,756,258
U.S. Department of Transportation					
Highway Planning and Construction - 9 Mile Pathway Feasibility Study	20.205	SEMCOG	FWHA PL 112 FUNDS	-	36,778
Highway Safety Cluster - National Priority Safety Programs: FY23 Ped and Bike OT Enforcement	20.616	MDSP	n/a	-	383
Hazardous Materials Emergency Preparedness Planning FY2023	20.703	MDSP	693JK32240063HMEP	-	3,102
2024 Hazardous Materials Emergency Preparedness Grant (2024 HMEP)	20.703	MDSP	693JK32240063HMEP	-	11,941
				-	15,043
Total U.S. Department of Transportation				-	52,204
U.S. Department of Treasury					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds:					
Coronavirus State and Local Fiscal Recovery Funds - Direct Allocation	21.027	Direct	-n/a-	20,175,733	55,721,577
Coronavirus State and Local Fiscal Recovery Funds	21.027	EGL	CW-5798A	-	655,370
Coronavirus State and Local Fiscal Recovery Funds	21.027	SCAO	SLFRP0127	-	566,745
Coronavirus State and Local Fiscal Recovery Funds	21.027	SLBA	SLBA-00414, SLBA-00336	-	526,717
Coronavirus State and Local Fiscal Recovery Funds	21.027	MDLEO-WD	-n/a-	-	35,020
Total U.S. Department of Treasury				20,175,733	57,505,429
U.S. Environmental Protection Agency					
Congressionally Mandated Programs - Evergreen-Farmington Sanitary Drain District Construction Grant	66.202	Direct	-n/a-	-	4,000,000
Clean Water State Revolving Fund - Clinton River Water Resource Recovery Facility Drainage District Construction Grant	66.458	EGL	5835-01	-	10,462,647
Drinking Water State Revolving Fund - Pontiac Water	66.468	Direct	-n/a-	-	800,000
Great Lakes Restoration Initiative - Enhancing Regional European Frog-Bit Responses in Michigan Waters	66.469	EGL	OC.CISMA.AISEFB-21-06	-	34,158
Total U.S. Environmental Protection Agency				-	15,296,805
U.S. Department of Education					
Rehabilitation Services Vocational Rehabilitation Grants to States - FY23 State Vocational Rehab Services (VR) - IFA MRS PY23	84.126	MDLEO-WD	H126A200099	195	195
IFA - VOC Rehab PY23 (B)	84.126	MDLEO-WD	H126A200099	21,133	21,133
				21,328	21,328
COVID-19 - Education Stabilization Fund - MiLEAP 2020 PRGM	84.425G	MDLEO-WD	V425G200035	1,037,835	1,071,729
Total U.S. Department of Education				1,059,163	1,093,057
U.S. Department of Health and Human Services					
Public Health Emergency Preparedness:					
Community Resilience Initiative (CRI) FY24	93.069	MDHHS	MR2023-3305	-	301,153
Laboratory Services Bio FY24	93.069	MDHHS	MR2023-3305	-	1,492
Public Health Emergency Preparedness	93.069	MDHHS	MR2023-3305	-	299,644
					602,289
Tuberculous Control Program - Tuberculosis Control FY 24	93.116	MDHHS	MR2023-3305	-	15,426

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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 (Continued)					
Immunization Cooperative Agreements:					
COVID-19 Immunization FY24	93.268	MDHHS	20240194-00	\$ -	\$ 886,536
CSHCS Vaccine Initiative FY24	93.268	MDHHS	MR2023-3305	-	18,647
Immunization Action Plan FY24	93.268	MDHHS	MR2023-3305	-	518,678
Immunization Fixed Fees FY24	93.268	MDHHS	MR2023-3305	-	32,300
				<u>-</u>	<u>1,456,161</u>
Epidemiology and Laboratory Capacity for Infectious Diseases:					
ELC Contract Tracing, Investigation, Testing Coord., and Infection Prevention FY24	93.323	MDHHS	20240194-00	-	1,298,252
ELC Regional Lab FY24	93.323	MDHHS	20240194-00	-	146,691
ELC Sewer Network FY24	93.323	MDHHS	20240194-00	-	573,990
WNV Surveillance FY24	93.323	MDHHS	MR2023-3305	-	10,000
GISP FY24	93.323	MDHHS	MR2023-3305	-	19,051
				<u>-</u>	<u>2,047,984</u>
COVID-19 Public Health Crisis Response: Cooperative Agreement for Emergency Response:					
COVID -19 Health Workforce Development FY 24	93.354	MDHHS	20240194-00	-	71,975
FY2024 Integrating MPOX into STI Clinics	93.354	MDHHS	MR2023-3305	-	5,229
				<u>-</u>	<u>77,204</u>
Community Project Funding/Congressional Directed Spending HRSA	93.493	Direct	-n/a-	-	82,842
Temporary Assistance for Needy Families:					
TANF PATH FY23	93.558	MDLEO-WD	2301MITANF	-	(6,391)
PATH FY24	93.558	MDLEO-WD	2401MITANF	1,711,972	2,432,535
FY24 PATH Supportive Services	93.558	MDLEO-WD	2301MITANF	17,738	17,738
				<u>1,729,710</u>	<u>2,443,882</u>
Child Support Enforcement:					
FY2024-2028 Title IV-D Cooperative Reimbursement Program Prosecutor (CRP) Friend of the Court - FY2024 - FY2028 Cooperative Reimbursement Program (CRP) Grant	93.563	MDHHS	CSPA24-63002	-	1,950,533
FY2024-FY2028 Friend of The Court Federal Incentive Payment	93.563	MDHHS	CSFOC24-63001	-	11,093,908
				<u>-</u>	<u>1,539,739</u>
				<u>-</u>	<u>14,584,180</u>
Child Care Development Fund Cluster - Child Care and Development Block Grant - ECIC - Early Childhood Investment Corporation					
	93.575	MDE	C6BF3887-4B18-48B6-B50B-EDEDCE424DA	-	104,000
Grants to States for Access and Visitation Programs - FY2024 FOC Access and Visitation					
	93.597	SCAO	SCAO-2024-043	-	33,000
Foster Care Title IV-E:					
DHHS-Title IVE Client SVC Cont	93.658	MDHHS	MA200000001865	-	407
FY 2024-2026 Title IV-E Client Services Contract	93.658	MDHHS	MA230000000617	-	211,684
FY24 Child Parent Legal Representation Grant 05/01/2024	93.658	MDHHS	E20245543-00	-	37,611
				<u>-</u>	<u>249,702</u>
Medicaid Cluster -					
CSHCS Outreach & Advocacy FY24	93.778	MDHHS	MR2023-3305	-	565,609
CSHCS Medicaid Elevated Blood Lead Case Mgmt FY24	93.778	MDHHS	MR2023-3305	-	3,466
Medicaid Outreach FY24	93.778	MDHHS	MR2023-3305	-	677,492
Total Medicaid Cluster				<u>-</u>	<u>1,246,567</u>
State Targeted Response to the Opioid Crisis - Harm Reduction Support FY23					
	93.788	MDHHS	20230150-00	-	(2,010)
Maternal, Infant and Early Childhood Home Visiting Program:					
ARP Home Visitation FY24	93.870	MDHHS	20240194-00	-	209,612
Nurse-Family Pship Svcs FY24	93.870	MDHHS	MR2023-3305	-	737,540
				<u>-</u>	<u>947,152</u>
HIV Prevention Activities - HIV Prevention (FY 2024)					
	93.940	MDHHS	MR2023-3305	-	424,138

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OAKLAND COUNTY, MICHIGAN

Schedule of Expenditures of Federal Awards

For the Year Ended September 30, 2024

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U.S. Department of Health and Human Services (Concluded)					
Block Grants for Prevention and Treatment of Substance Abuse:					
FY2024 Oakland County Health Network k(OCHN) Substance	93.959	OCHN	2022-0215-SUDP #4	\$ -	\$ 181,407
FY2024 Oakland County Health Network k(OCHN) Substance	93.959	OCHN	2022-0215-SUDP #3	-	26,143
				<u>-</u>	<u>207,550</u>
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health:					
Regional Lab Workforce FY2024	93.967	MDHHS	20240194-00	-	118,367
FY2024 Public Health Infrastructure	93.967	MDHHS	MR2023-3305	-	2,965
				<u>-</u>	<u>121,332</u>
Adolescent STI Screening FY2024	93.977	MDHHS	MR2023-3305	-	48,417
				<u>-</u>	<u>48,417</u>
Preventative Health and Health Services Block Grant:					
EEE Enhanced Surveillance FY 24	93.991	MDHHS	MR2023-3305	-	9,178
LHD Sharing Support FY2024	93.991	MDHHS	MR2023-3305	-	65,103
				<u>-</u>	<u>74,281</u>
Maternal and Child Health Services Block Grant:					
MCH All Other FY24	93.994	MDHHS	MR2023-3305	-	249,377
MCH Children FY24	93.994	MDHHS	MR2023-3305	-	72,080
CSHCS Care Coordination FY2024 fixed fees	93.994	MDHHS	MR2023-3305	-	104,257
Fetal Infant Mortality Review (FIMR) Case Abstraction FY24	93.994	MDHHS	MR2023-3305	-	4,860
SIDS-FIX-FIMR Interviews FY24	93.994	MDHHS	MR2023-3305	-	626
				<u>-</u>	<u>431,200</u>
				<u>-</u>	<u>431,200</u>
Total U.S. Department of Health and Human Services				<u>1,729,710</u>	<u>25,195,297</u>
U.S. Office of National Drug Control Policy					
High Intensity Drug Trafficking Areas Programs -					
FY23 HIDTA NET Program	95.001	Direct	-n/a-	-	63,323
FY2024 High Intensity Drug Trafficking Areas (HIDTA) NET program	95.001	MDSP	89832	6,292	87,697
				<u>6,292</u>	<u>151,020</u>
Total U.S. Office of National Drug Control Policy				<u>6,292</u>	<u>151,020</u>
U.S. Department of Homeland Security					
Boating Safety Financial Assistance -					
FY2024 Marine Safety Grant Federal	97.012	MDNR	MS24-006	-	186,579
				<u>-</u>	<u>186,579</u>
Disaster Grants - Public Assistance (Presidentially Declared Disasters) -					
FY24 Obligated EMHS Pandemic FEMA Reimb	97.036	MDSP	4494DR-MI	-	764,200
				<u>-</u>	<u>764,200</u>
Hazard Mitigation Grant -					
Hazard Mitigation Grant Program (HMGP) 2022	97.039	EMHS	4944.09-P	-	17,734
				<u>-</u>	<u>17,734</u>
Emergency Management Performance Grants:					
2025 Emergency Management Performance Grant	97.042	Direct	-n/a-	-	4,384
Emergency Management Performance Grants (EMPG) FY 2023	97.042	Direct	-n/a-	-	(3,403)
2024 Emergency Management Performance Grant (2024 EMPG)	97.042	Direct	-n/a-	-	180,312
				<u>-</u>	<u>181,293</u>
				<u>-</u>	<u>181,293</u>
Homeland Security Grant Programs:					
2017 Homeland Security GP	97.067	MDSP	EMW-2017-SS-00013	-	2,566
2018 Homeland Security GP	97.067	MDSP	EMW-2018-SS-00042	-	40,551
2019 Homeland Security GP	97.067	MDSP	EMW-2019-SS-00021	-	(338,940)
2020 Homeland Security GP	97.067	MDSP	EMW-2020-SS-0044-S01	-	341,408
2021 Homeland Security Grant Program (HSGP)	97.067	Direct	-n/a-	-	577,742
2022 Homeland Security Grant Program (HSGP)	97.067	Direct	-n/a-	-	153,880
				<u>-</u>	<u>777,207</u>
				<u>-</u>	<u>777,207</u>
Total U.S. Department of Homeland Security				<u>-</u>	<u>1,927,013</u>
Total Expenditures of Federal Awards				<u>\$ 32,161,141</u>	<u>\$ 127,905,000</u>

concluded

See notes to schedule of expenditures of federal awards.

OAKLAND COUNTY, MICHIGAN

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended September 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Oakland County, Michigan (the "County") under programs of the federal government for the year ended September 30, 2024. 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 financial statements. The County's financial statements include the operations of the Oakland County Road Commission discretely-presented component unit, which received federal awards that are not included in the Schedule for the year ended September 30, 2024, as this entity was 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 or other applicable guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts, if any, shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. 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.

OAKLAND COUNTY, MICHIGAN

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended September 30, 2024

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
EGLE	Michigan Department of Environment, Great Lakes and Energy
EMHS	Michigan Emergency Management & Homeland Security Division
MDE	Michigan Department of Education
MDHHS	Michigan Department of Health and Human Services
MDLEO-WD	Michigan Department of Labor and Economic Opportunity - Workforce Development
MDNR	Michigan Department of Natural Resources
MDSP	Michigan Department of State Police
MFF	Michigan Fitness Foundation
OCHN	Oakland Community Health Network
SCAO	State Court Administrative Office
SEMCOG	Southeast Michigan Council of Governments
SMCA	Southeast Michigan Community Alliance
SMRF	Southeast Michigan Resilience Fund
SLBA	State Land Bank Authority



**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 31, 2025

To the Board of Commissioners
Oakland County, 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 **Oakland County, 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 31, 2025. Our report includes a reference to other auditors who audited the financial statements of the Oakland County Road Commission discretely presented component unit, 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.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs, as items 2024-001, -002, -003, and -004 that we consider to be material weaknesses.



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*.

Oakland County, Michigan's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the findings identified in our audit and described in the accompanying schedule of findings and responses. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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.

Rehmann Lobson LLC

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

October 15, 2025

To the Board of Commissioners
Oakland County, Michigan

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the compliance of ***Oakland County, 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, 2024. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on the Community Development Block Grants ("CDBG") Cluster Program

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its CDBG Cluster program for the year ended September 30, 2024.

Unmodified Opinion on Each of the Other Major Federal Programs

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 other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended September 30, 2024.

Basis for Qualified and Unmodified Opinions

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.

Matter Giving Rise to Qualified Opinion on the CDBG Cluster Program

As described in item 2024-005 in the accompanying schedule of findings and questioned costs, the County did not comply with the Reporting requirements applicable to its CDBG Cluster program. Compliance with this requirement is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The County's basic financial statements include the operations of the Oakland County Road Commission discretely presented component unit, which expended \$4,584,668 in federal awards, which is not included in the schedule of expenditures of federal awards for the year ended September 30, 2024. Our compliance audit, described in the "Opinion on Each Major Federal Program," does not include the operations of the Oakland County Road Commission because it engaged other auditors to perform 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 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.

Other Matters

The results of our auditing procedures disclosed an other instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2024-006. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

Report on Internal Control Over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-005 to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-006 to be a significant deficiency.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 Lobson LLC

OAKLAND COUNTY, 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? X yes 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? X yes no

Significant deficiency(ies) identified? X yes none reported

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

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

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Type of Report</u>
14.218	Community Development Block Grants Cluster	Modified
21.027	Coronavirus State and Local Fiscal Recovery Funds	Unmodified
66.202	Congressionally Mandated Projects	Unmodified
66.458	Clean Water State Revolving Fund	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$ 3,000,000

Auditee qualified as low-risk auditee? yes X no

OAKLAND COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

2024-001 – Material Audit Adjustments and Prior Period Adjustments (Repeat)

Finding Type. Material Weakness in Internal Control over Financial Reporting.

Criteria. Management is responsible for maintaining its accounting records in accordance with generally accepted accounting principles (GAAP).

Condition. The County's accounting records were initially materially misstated with respect to the following opinion units: the general fund, the ARP fiscal recovery fund, the nonmajor governmental funds, the water & sewer trust fund, the nonmajor enterprise funds, the internal service funds, and aggregate discretely presented component units. Audit adjustments to these funds included material corrections to liability accruals including accounts payable and unearned revenue, capital assets, federal and state grant revenue, among other adjustments.

Additionally, during the audit It was determined that the Water Resources Management and Oakland Brownfield Initiative funds (formerly reported as nonmajor governmental funds) qualify as a component unit. Therefore, these two funds were combined to create the new Brownfield Redevelopment Authority and beginning fund balance/net position was restated to properly reflect the activity.

Cause. We understand that the County's Fiscal Services department has experienced significant transition during the past several years including both transition in personnel and the implementation of a new accounting system; however, management is responsible for maintaining its accounting records in accordance with generally accepted accounting principles (GAAP). Internal controls did not detect all adjustments necessary to properly record year-end balances.

Effect. As a result of this condition, the County's accounting records were initially misstated by amounts material to the financial statements.

Recommendation. We recommend that the County prepare, review, and reconcile all year-end schedules that are used in financial reporting prior to audit fieldwork.

View of Responsible Official. Management concurs with the findings and is actively working to implement new controls to enhance the reconciliation of year-end balances. The County has experienced significant transition in Fiscal Services staff over the last several years and has implemented a new accounting system. County Finance also recognizes that the financial management functions of the County are decentralized across many departments, and is expanding the Fiscal Services team in order to improve internal controls supporting many of these functions. This onboarding process will include significant training in the complexities of year end close. Finally, the County is working closely with its new audit team to improve processes and procedures to reduce the number of journal entries required to correct balances identified as part of the audit process.

Responsible Official. Chief Financial Officer

Expected Completion Date. September 2025

OAKLAND COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

2024-002 – Timely Year-end Closing and Workpaper Preparation

Finding Type. Material Weakness in Internal Control over Financial Reporting.

Criteria. The timely preparation and issuance of financial statements in accordance with generally accepted accounting principles requires a coordinated effort between management and the external auditors. This places the burden on the auditee to properly prepare for the audit, including timely closing of the accounting records, preparation of workpapers to support the significant account balances and obtaining the necessary documents needed to perform their procedures. This includes the preparation of the Schedule of Expenditure of Federal Awards (the "SEFA"), which should be tied back to the related financial accounting records to ensure proper revenue and expenditure recognition for grants.

Condition. Initially, management indicated it was substantially prepared for the audit and that the trial balance provided was reasonably adjusted at the onset of fieldwork in January. However, schedules were prepared for numerous significant audit areas after the start of fieldwork requiring material adjustments and significant delays to the audit process, including significant revisions to the SEFA.

Cause. Management did not have identified deadlines and processes to ensure timely completion prior to the commencement of the audit.

Effect. As a result of these conditions, management was unable to timely close the accounting records and prepare for the audit. Additionally, we identified and proposed multiple material audit adjustments (which were approved and posted by management) to adjust the County's general ledger to the appropriate balances. Finally, we proposed material revisions to the SEFA to properly adjust amounts in relation to financial statement reporting.

Recommendation. We recommend that the County develop and adhere to (with appropriate oversight) a written plan with detailed tasks and completion points for the timely completion of year end closing procedures to ensure timely issuance of the financial statements and grant reporting.

View of Responsible Officials. Management is currently evaluating and strengthening our procedures to prevent delays for both internal management and our external auditors. This initiative includes a thorough review of existing processes, identifying areas for improvement, and implementing more efficient workflows. The County will also work with its audit team to develop a detailed timeline and plan for audit preparation. By doing so, we aim to ensure timely and accurate financial reporting, which will facilitate smoother audits and better decision-making.

Responsible Official. Chief Financial Officer

Expected Completion Date. September 2025

OAKLAND COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

2024-003 – Timely Review of Bank Reconciliations (Repeat)

Finding Type. Material Weakness in Internal Control over Financial Reporting.

Criteria. The County should perform and review all bank reconciliations in a timely manner, a complete listing of cash and investment accounts should be maintained and reconciled to the ledger on a regular basis (monthly), and there should be clear communication between the Treasurer and Fiscal Services to ensure that the listing of cash and investment accounts is regularly updated for opening and closing new accounts with financial institutions.

Condition. Bank reconciliations were not completed and reviewed in a timely manner, and fiscal services was not initially aware of all accounts which needed to be reconciled and provided to the auditors.

Cause. Certain bank reconciliations during the year were not completed and reviewed timely. The effectiveness of the review process was not sufficient to identify the differences in the bank reconciliation in a timely manner. There was a lack of sufficient oversight in order to properly reconcile bank information to the general ledger timely. Additionally, there were accounts which were not initially provided as part of support for cash and investment reconciliations because of a lack of communication between Fiscal Services and decentralized departments.

Effect. Without timely preparation and review of bank reconciliations, the County could fail to identify errors or misappropriations timely.

Recommendation. The County should implement procedures and a review process to ensure all bank reconciliations are completed and reviewed in a timely manner, maintain a complete listing of cash and investment accounts that should be reconciled to the ledger on a regular basis (monthly), and ensure that departments are required to communicate in a timely fashion regarding the opening and/or closing of accounts with financial institutions throughout the year.

View of Responsible Officials. Management is actively evaluating and strengthening procedures to prevent delays for internal management and external auditors. This includes implementing timely bank reconciliations to ensure accurate financial reporting, manage cash flow, maintain compliance, identify errors, and build trust with stakeholders. Fiscal Services is also planning to implement a monthly overall reconciliation process during which they will create a comprehensive list of cash and investment accounts to be reconciled across all County departments and functions. This centralized control will assist in efficient oversight of the bank reconciliation function.

Responsible Official. Chief Financial Officer

Expected Completion Date. September 2025

OAKLAND COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

2024-004 - Unreconciled Liabilities

Finding Type. Material Weakness in Internal Control over Financial Reporting.

Criteria. The County is required to keep accurate subsidiary records of amounts held in each liability account. The accounts should be analyzed and reconciled on a regular basis (e.g. monthly or quarterly).

Condition. The County was unable to provide a reconciliation of its refundable deposits liability account which has a material balance and contains refundable deposits for the Clerk's office, the Reimbursement office, and Circuit Court among other departments. The County also has a significant unreconciled balance in unearned revenue related to program income from grants and projects in the Housing and Community Development Fund. Finally, the County has a significant unreconciled balance related to contractor deposits in the Water & Sewer Trust fund. While the County was able to provide activity related to these account balances and there appear to be procedures in place to reconcile the activity moving in and out of the account during the year, no overall reconciliation of these accounts to subsidiary records have been maintained since the transition from Peoplesoft to Workday.

Cause. This condition was caused by the absence of a standard procedure for reconciling accounts to their subsidiary detail for the above audit areas on a timely basis.

Effect. As a result of the condition, the County is exposed to an increased risk that misstatements, whether through error or fraud, may occur and not be prevented, or detected and corrected, on a timely basis.

Recommendation. We recommend that the County reconcile all balance sheet accounts to subsidiary detail at least monthly, and follow-up on any variances in a timely manner. All such reconciliations should be independently reviewed, signed and dated, as evidence of this control.

View of Responsible Officials. Management is aware that there are several liability accounts which need additional controls and reconciliation. Management will review and document gaps in current processes, train staff on new Workday procedures, and implement detailed reconciliation steps. Additionally, the County will integrate systems and explore automation to streamline the process. Regular reviews will be conducted to ensure accuracy, and departments will be kept informed with updates provided to management and auditors. Fiscal Services has already begun the process of reconciling these accounts to subsidiary detail in fiscal year 2025. The County expects that these accounts will be fully reconciled in time for the 2025 fiscal year audit.

Responsible Official. Chief Financial Officer

Expected Completion Date. September 2025

OAKLAND COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2024

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2024-005 – Inaccurate Reporting/Lack of Independent Review and Approval of Reporting

Finding Type. Material Noncompliance; Material Weakness in Internal Controls over Compliance. (Reporting)

Federal program(s)

U.S. Department of Housing and Urban Development -

- Community Development Block Grants/Entitlement Grants Cluster; Assistance Listing Number 14.218; Direct award; All project numbers

Criteria. Recipients of federal awards are required to report periodically on financial information, as specified by the grant agreement. Reported information should be supported by the entity's accounting records and subjected to an independent review and approval prior to submission in order to detect and correct any errors or omissions. Additionally, the PR-26 financial summary reports are submitted as part of the Consolidated Annual Performance Evaluation Report (CAPER). This report should include all expenditures for the program year - including accrued expenditures.

Condition. During our audit procedures over the County's PR 29 for CDBG, the CDBG - CV Cash on Hand Quarterly Reports, and the 2023-2024 CAPER, we noted that none of the reports were subject to an independent review and approval prior to submission in order to detect and correct potential errors or omissions. We also noted that the CAPER was submitted as required, but contained financial data that did not agree to the County's underlying accounting records for the reporting period as required.

Cause. The County does not have the internal controls in place to ensure that financial reports are reviewed and approved prior to submission. In addition, the County does not have proper internal controls in place to ensure that the 2023-2024 CAPER agrees to accounting records.

Effect. The County submitted inaccurate reporting in its CAPER that was inconsistent with other financial reports submitted and with the County's general ledger. The County is also exposed to an increased risk that future noncompliance could occur and not be prevented or detected by the County's internal controls.

Questioned Costs. None.

Recommendation. We recommend that the County implement necessary internal controls to ensure that proper review and approval is documented and reports agree to accounting records. Financial information being submitted to outside entities should be reviewed and approved by the Financial Services department to ensure that it is in agreement with the County's general ledger and consistent with other required financial reporting.

OAKLAND COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2024

View of Responsible Officials. The Neighborhood and Housing department will prepare the CAPER in advance of the reporting deadline and provide a copy to the Fiscal Services Supervisor Senior – Grant Accounting each month for review by Fiscal Services. The CAPER will be supported by ledger detail reports to ensure that amounts reported reconcile to Workday.

Responsible Official. Chief Financial Officer and Chief, Neighborhood and Housing Development

Expected Completion Date. December 2025

OAKLAND COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2024

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2024-006 – Reconciliation of Program Income

Finding Type. Immaterial Noncompliance; Significant Deficiency in Internal Controls over Compliance. (Program Income)

Federal program(s)

U.S. Department of Housing and Urban Development -

- Community Development Block Grants/Entitlement Grants Cluster; Assistance Listing Number 14.218; Direct award; All project numbers

Criteria. In accordance with 2 CFR § 200.307, program income must be used in accordance with the terms and conditions of the federal award and must be accounted for and reported accurately. Recipients are required to reconcile program income received and expended during the grant period to ensure it is used for allowable purposes and properly reflected in financial reports. Failure to reconcile program income may result in noncompliance with federal grant regulations and could impact the allowability of costs charged to the award.

Condition. During program income testing, it was noted that the County did not track, monitor and reconcile program income within HUD’s Integrated Disbursement and Information System (IDIS) and the general ledger on timely manner. Reconciliation was only prepared upon request of the auditor at year-end and immaterial variances were still present in the reconciliation even after it was completed by the department.

Cause. The County does not have the internal controls in place to ensure that program income is properly tracked, monitored and reconciled within HUD’s IDIS and the general ledger on timely manner.

Effect. The County has a risk of inaccurately reporting program income to HUD. The County is also exposed to an increased risk noncompliance could occur and not be prevented or detected by the County's internal controls.

Questioned Costs. None.

Recommendation. We recommend the County establishes controls are in place to track and report program income in a timely manner, in both the general ledger and IDIS. Reconciliations should be completed monthly and reviewed by an individual with knowledge and understanding of both grant and general ledger reporting.

View of Responsible Officials. The County will create a monthly reconciliation of program income for the grant. This reconciliation will ensure that amounts reported in the IDIS system agree to those amounts reported in Workday. The reconciliation will be reviewed by the department and a copy provided to the Fiscal Services Supervisor Senior – Grant Accounting each month for review by Fiscal Services.

Responsible Official. Chief Financial Officer and Chief, Neighborhood and Housing Development

Expected Completion Date. December 2025



OAKLAND COUNTY, MICHIGAN

Summary Schedule of Prior Audit Findings

For the Year Ended September 30, 2024

2023-001 - Year-End Journal Entries

Year-end journal entries necessary to state the financial statements in accordance with GAAP were identified as part of the audit. Year-end journal entries were proposed by the County's auditors and posted by the County in order to ensure the financial statements were stated in accordance with GAAP. This finding has been repeated as finding 2024-001.

2023-002 - Reporting Entity Prior Period Adjustments

The County required a prior period adjustment to properly move the Evergreen-Farmington Sewage Disposal System from a proprietary fund to a component unit. Lack of communication between the County departments lead to untimely recognition of the change in reporting entity. This finding has been repeated as finding 2024-001.

2023-003 - Timely Completion and Review of Bank Reconciliations

Bank reconciliations were not completed and reviewed in an accurate and timely manner. There was a lack of sufficient oversight in order to properly reconcile bank information to the general ledger. This finding has been repeated as finding 2024-003.

2023-004 - Failure to Review Certified Payroll

The County did not have controls in place during the year under audit to ensure that the required weekly certified payrolls were received and reviewed by the County. This finding was adequately resolved.

2023-005 - Inaccurate SEFA reporting for FEMA Grant

The FEMA expenditures on the schedule of expenditures of federal awards (SEFA) initially presented for audit were not complete and accurate. This finding was adequately resolved.

2023-006 - Timely Filing of Federal Funding Accountability and Transparency Act (FFATA)

The County did not file timely the required FFATA reports for Community Development Block Grants Program as required with the FFATA Subaward Reporting System tool. This finding was adequately resolved.

2023-007 - Inaccurate SEFA reporting for Clean Water State Revolving Fund ("CWSRF") Grant

The County did not include the funds received through the Capitalization grants for CWSRF funds initially as part of their SEFA. Controls in place were not adequate to ensure the SEFA was complete and accurate. This finding has been repeated as finding 2024-002.

OAKLAND COUNTY, MICHIGAN

Summary Schedule of Prior Audit Findings

For the Year Ended September 30, 2024

2023-008 - Timely Payment to Subrecipient Payment Request

The County received a request for reimbursement from the subrecipient in February 2023 but did not pay the related subrecipient invoice until April 2023. The County did not have controls in place to ensure the subrecipient was paid within 30 calendar days after request for reimbursement was received. This finding was adequately resolved.

