

County of Kent,
Michigan



Year Ended
December 31, 2020

Single Audit Act
Compliance

Rehmann

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	9
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>	11
Independent Auditors' Report on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance	13
Schedule of Findings and Questioned Costs	16
Summary Schedule of Prior Audit Findings	19



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

June 21, 2021

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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 21, 2021 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.

Rehmann Lobson LLC

Rehmann is an independent member of Nexia International.



COUNTY OF KENT, MICHIGAN

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

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 2020)	10.178	MDE	FY2020	\$ -	\$ 24,423
Food Purchase and Distribution Program (FY 2021)	10.178	MDE	FY2021	-	15,321
				-	39,744
Child Nutrition Cluster:					
Breakfast Program	10.553	MDE	41-000-8003A	-	39,655
Lunch Program	10.555	MDE	41-000-8003A	-	79,398
Commodities (non-cash assistance)	10.555	MDE	41-000-8003	-	10,971
				-	90,369
Total Child Nutrition Cluster				-	130,024
Supplemental Nutrition Program for Women, Infants, and Children (WIC):					
Resident Services Administration (FY 2020)	10.557	MDHHS	20MI003W1003	64,028	2,322,769
Resident Services Administration (FY 2021)	10.557	MDHHS	50035 -TBD	20,070	771,073
Breastfeeding Peer Counseling (FY 2020)	10.557	MDHHS	182MI013W5003	-	87,713
Breastfeeding Peer Counseling (FY 2020)	10.557	MDHHS	192MI003W5003	-	43,859
Breastfeeding Peer Counseling (FY 2020)	10.557	MDHHS	202MI003W5003	-	43,857
Breastfeeding Peer Counseling (FY 2021)	10.557	MDHHS	192MI013W5003	-	26,410
Breastfeeding Peer Counseling (FY 2021)	10.557	MDHHS	202MI013W5003	-	13,206
Breastfeeding Peer Counseling (FY 2021)	10.557	MDHHS	50035-TBD	-	13,205
				84,098	3,322,092
Food Distribution Cluster:					
Commodity Supplemental Food Program:					
Cash Assistance (FY 2020)	10.565	MDE	FY2020	-	91,162
Commodity Assistance (Non-Cash Assistance) (FY 2020)	10.565	MDE	FY2020	-	274,813
Cash Assistance (FY 2021)	10.565	MDE	FY2021	-	41,501
Commodity Assistance (Non-Cash Assistance) (FY 2021)	10.565	MDE	FY2021	-	108,456
				-	515,932
Emergency Food Assistance Program:					
Administrative Costs (FY 2020)	10.568	MDE	FY2020	-	285,091
Commodity Assistance Program Families First	10.568	MDHHS	203120-13	-	31,615
Administrative Costs (FY 2021)	10.568	MDE	FY2021	-	74,708
				-	391,414
Emergency Food Assistance Program:					
Food Commodities (FY 2020)	10.569	MDE	FY2020	-	1,329,739
Food Commodities (FY 2021)	10.569	MDE	FY2021	-	1,031,050
				-	2,360,789
Total Food Distribution Cluster				-	3,268,135
Total U.S. Department of Agriculture				84,098	6,759,995
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	-	19,337
2016-2017 Award	14.218	Direct	B-16-UC-26-0004	-	92,231
2017-2018 Award	14.218	Direct	B-17-UC-26-0004	-	122,439
2018-2019 Award	14.218	Direct	B-18-UC-26-0004	33,521	175,255
2019-2020 Award	14.218	Direct	B-19-UC-26-0004	223,671	1,262,944
COVID-19 CDBG Award	14.218	Direct	B-20-UW-26-0004	-	6,691
2020-2021 Award	14.218	Direct	B-20-UC-26-0004	134,636	267,591
Total Community Development Block Grant - Entitlement Grants Cluster				391,828	1,946,488

continued...

COUNTY OF KENT, MICHIGAN

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

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)					
Emergency Solutions Grant					
Homelessness Prevention and Rapid Rehousing Program 2018-2019 Award	14.231	Direct	E-18-UC-26-0004	\$ 81,856	\$ 85,836
COVID-19 Emergency Solutions Grants Program - CARES Act Funding	14.231	Direct	E-20-UW-26-0004	-	295
				<u>81,856</u>	<u>86,131</u>
Home Investment Partnerships Program (HOME):					
2014-2015 Award	14.239	Direct	M-14-DC-26-0221	122,039	122,039
2015-2016 Award	14.239	Direct	M-15-DC-26-0221	162,899	162,899
2016-2017 Award	14.239	Direct	M-16-DC-26-0221	335,822	337,265
2017-2018 Award	14.239	Direct	M-17-DC-26-0221	243,773	248,882
2018-2019 Award	14.239	Direct	M-18-DC-26-0221	536,267	617,415
2019-2020 Award	14.239	Direct	M-19-DC-26-0221	30,618	54,450
2020-2021 Award	14.239	Direct	M-20-DC-26-0221	-	18,096
				<u>1,431,418</u>	<u>1,561,046</u>
Continuum of Care:					
Sponsor-based Rental Assistance 2019-2020	14.267	Direct	MI0174L5F061811	264,253	269,278
Sponsor-based Rental Assistance 2020-2021	14.267	Direct	MI0174L5F061912	249,198	252,637
Tenant-based Rental Assistance 2019-2020	14.267	Direct	MI0174L5F061811	540,340	553,049
Tenant-based Rental Assistance 2020-2021	14.267	Direct	MI0174L5F061912	461,589	467,178
				<u>1,515,380</u>	<u>1,542,142</u>
Housing Voucher Cluster:					
Section 8 Housing Choice Voucher Program:					
Housing Choice Vouchers 2019 Award	14.871	Direct	MI198VO	-	73,593
Housing Choice Vouchers 2020 Award	14.871	Direct	MI198VO	-	3,270,829
COVID-19 Housing Choice Vouchers 2020 Award	14.871	Direct	MI198VO	-	106,193
Family Services Coordinator	14.871	Direct	MI198FS	-	95,260
Veterans' 2020 Award	14.871	Direct	MI198VO	-	1,071,851
				<u>-</u>	<u>4,617,726</u>
Total U.S. Department of Housing and Urban Development				<u>3,420,482</u>	<u>9,753,533</u>
U.S. Department of Justice					
COVID-19 BJA FY 20 Coronavirus Emergency Supplemental Funding Program					
	16.034	Direct	2020-VD-BX-0195	-	93,331
Byrne Memorial Justice Assistance Grant Program	16.738	CGR	2019-H3565-MI-DJ	-	61,627
Equitable Sharing Program	16.922	Direct	MI4114100	-	4,770
Total U.S. Department of Justice				<u>-</u>	<u>159,728</u>
U.S. Department of Transportation					
Transit Services Programs Cluster:					
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	MDOT	2017-0010	-	159,348
Highway Safety Cluster:					
State and Community Highway Safety	20.600	WYO	PT-20-10	-	10,966
State and Community Highway Safety	20.600	WYO	PT-21-10	-	10,726
State and Community Highway Safety	20.600	WYO	DD-21-04	-	3,605
				<u>-</u>	<u>25,297</u>
Hazardous Materials Emergency Planning (FY 2019)	20.703	MSP	HM-HMP-0558-16-01-00	-	7,460
Total U.S. Department of Transportation				<u>-</u>	<u>192,105</u>

continued...

COUNTY OF KENT, MICHIGAN

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Federal Agency / Cluster / Program Title	CFDA Number	Passed Through	Pass-through / Grantor Number	Total Subawards	Federal Expenditures
U.S. Department of Treasury					
COVID-19 Coronavirus Relief Fund (CRF):					
CRF-Local Health Department Contact Tracing (FY2020)	21.019	MDHHS	E20204664-00	\$ -	\$ 665,000
CRF-Local Health Department Contact Tracing (FY2021)	21.019	MDHHS	E20213828-00	-	411,667
CRF-Local Health Department Laboratory (FY2021)	21.019	MDHHS	E20213820-00	-	73,435
CRF-Immunizations COVID Response (FY2021)	21.019	MDHHS	E20213849-00	-	202,200
CRF-Local Health Department Testing (FY2021)	21.019	MDHHS	E20213829-00	-	86,800
CRF-COVID Rapid Response Initiative (FY2021)	21.019	SPEC	2020-076048	-	41,281
CRF-EGLE Wastewater Monitoring for SARS CoV2	21.019	EGLE	2020-7517	-	82,011
Water - Coronavirus Aid, Relief & Economic Security	21.019	MDHHS	E20204560-00	-	439,048
Quarantine Box Coronavirus Aid Relief (FY2020)	21.019	MDHHS	E20204561-00	-	160
Quarantine Box Coronavirus Aid Relief (FY2021)	21.019	MDHHS	E20213965-00	-	27,074
CRF-Water and Plumbing (FY2020)	21.019	MDHHS	E20204614-00	-	491
CRF-Water and Plumbing (FY2021)	21.019	MDHHS	E20214029-00	-	130,963
CRF-Migrant Worker (FY2020)	21.019	MDHHS	E20204562-00	-	887
CRF-Migrant Worker (FY2021)	21.019	MDHHS	E20214030-00	-	18,466
CRF-Emergency Services (FY2021)	21.019	MDHHS	E20214031-00	-	137,978
CRF-Digital Divide (FY2021)	21.019	MDHHS	E20214107-00	-	76,345
CRF-Coronavirus Relief Local Government Grants Program	21.019	MDT	SLT0247	-	4,583,480
CRF-Direct Allocation	21.019	Direct	SLT0177	37,061,225	103,285,833
Total U.S. Department of Treasury				37,061,225	110,263,119
U.S. Environmental Protection Agency					
Drinking Water State Revolving Fund Cluster:					
Capitalization Grants for Drinking Water State Revolving Funds (FY 2020)	66.468	EGLE	FS975487-18	-	8,092
Capitalization Grants for Drinking Water State Revolving Funds (FY 2021)	66.468	EGLE	FS975487-19	-	300
Total U.S. Environmental Protection Agency				-	8,392
U.S. Department of Energy					
Weatherization Assistance Program:					
Weatherization Assistance for Low-Income Persons (FY 2019-2020)	81.042	MDHHS	WAP16-41016-4	-	221,915
Weatherization Assistance for Low-Income Persons (FY 2020-2021)	81.042	MDHHS	WAP16-41016-5	-	234,731
Total U.S. Department of Energy				-	456,646
U.S. Department of Health and Human Services					
Aging Cluster:					
Special Programs for the Aging - Title III, Part B (FY 2020)	93.044	AAAWM	61.10-FY20.1	-	32,966
Special Programs for the Aging - Title III, Part B (FY 2021)	93.044	AAAWM	61.10-FY21.1	-	8,405
				-	41,371
Nutrition Services Incentive Program (FY 2019-2020)	93.053	AAAWM	61.10-FY20.2	-	13,525
Nutrition Services Incentive Program (FY 2020-2021)	93.053	AAAWM	61.10-FY21.2	-	2,495
				-	16,020
Total Aging Cluster				-	57,391

continued...

COUNTY OF KENT, MICHIGAN

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

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)					
Public Health Emergency Preparedness:					
Hospital and Public Health Emergency Preparedness (7/2020 to 9/2020)	93.069	MDHHS	NU90TP922062	\$ -	\$ 50,190
Hospital and Public Health Emergency Preparedness (10/2019 to 6/2020)	93.069	MDHHS	U3REP190584	-	118,712
Hospital and Public Health Emergency Preparedness (10/2020 to 12/2020)	93.069	MDHHS	U3REP190584	-	64,666
Hospital and Public Health Emergency Preparedness (10/2019 to 9/2020)	93.069	MDHHS	NU90TP921906	-	7,902
Hospital and Public Health Emergency Preparedness (10/2019 to 9/2020)	93.069	MDHHS	NU90TP922062	-	2,635
				-	244,105
Food and Drug Administration - Research	93.103	AFDO	G-SP-1910-07753	-	3,000
Tuberculous Control Program:					
Tuberculosis Control Program (FY 2020)	93.116	MDHHS	U52PS004693	-	1,162
Tuberculosis Control Program (FY 2021)	93.116	MDHHS	NU52PS910173	-	1,316
Tuberculosis Control Program (FY 2021)	93.116	MDHHS	251165-TBD	-	3,949
				-	6,427
Sexual Violence Prevention:					
Injury Prevention and Control Research (FY2020)	93.136	MDHHS	NUF2CE002482	-	40,766
Injury Prevention and Control Research (FY2020)	93.136	MDHHS	NUF2CE002482	-	23,837
Injury Prevention and Control Research (FY2021)	93.136	MDHHS	NUF2CE002482	-	11,965
Injury Prevention and Control Research (FY2021)	93.136	MDHHS	251149-TBD	-	18,011
				-	94,579
Substance Abuse and Mental Health Services Administration	93.243	MDHHS	6H79TI081955	-	280,409
Immunization Cooperative Agreements:					
Immunization & Vaccine Program (FY 2020)	93.268	MDHHS	NH23IP922635	-	231,765
Immunization & Vaccine Program (FY 2021)	93.268	MDHHS	NH23IP922635	-	58,245
Immunization & Vaccine Program (FY 2021)	93.268	MDHHS	251129-TBD	-	19,415
COVID-19 Influenza Vaccination Supplemental (FY 2021)	93.268	MDHHS	251129-TBD	-	82,385
Immunizations -Fixed Fees (FY2020)	93.268	MDHHS	NH23IP922635	-	4,850
Immunizations -Fixed Fees (FY2021)	93.268	MDHHS	NH23IP922635	-	2,025
Immunizations -Fixed Fees (FY2021)	93.268	MDHHS	251129-TBD	-	675
Immunization Field Services Rep (FY2021)	93.268	MDHHS	NH23IP922635	-	837
Immunization Field Services Rep (FY2021)	93.268	MDHHS	251129-TBD	-	413
Vaccines (non-cash assistance) (FY2020)	93.268	MDHHS	-n/a-	-	333,549
Vaccines (non-cash assistance) (FY2021)	93.268	MDHHS	-n/a-	-	95,118
				-	829,277
Epidemiology and Laboratory Capacity for Infectious Diseases:					
West Nile Virus (FY2020)	93.323	MDHHS	NU50CK000510	-	9,401
COVID-19 Contact Tracing and Testing Coordination (FY2021)	93.323	MDHHS	NU50CK000510	-	209,005
Enhancing Detection (FY2021)	93.323	MDHHS	NU50CK000510	-	67,218
				-	285,624
COVID-19 Public Health Crisis Response: Cooperative Agreement for Emergency Response:					
Public Health Crisis Response - Coronavirus	93.354	MDHHS	NU90TP922074	-	14,877
COVID-19 Provider Relief Funds	93.498	Direct	PRF20200001	-	23,233
Health Resources and Services Administration:					
Public Health Training Centers Program (FY 2020)	93.516	UM	5-UB6-HP-31684	-	6,197
Public Health Training Centers Program (FY 2021)	93.516	UM	5-UB6-HP-31684	-	1,417
				-	7,614

continued...

COUNTY OF KENT, MICHIGAN

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

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)					
Child Support Enforcement:					
Title IV-D - Incentive Payments (FY 2019-2020)	93.563	MDHHS	CS/FOC-17-41001	\$ -	\$ 837,651
Title IV-D - Incentive Payments (FY 2020-2021)	93.563	MDHHS	CS/FOC-17-41001	-	270,267
Title IV-D - Friend of the Court (FY 2019-2020)	93.563	MDHHS	CS/FOC-17-41001	-	3,757,922
Title IV-D - Friend of the Court (FY 2020-2021)	93.563	MDHHS	CS/FOC-17-41001	-	1,313,500
Title IV-D - Prosecuting Attorney (FY 2019-2020)	93.563	MDHHS	CSPA-17-41002	-	963,617
Title IV-D - Prosecuting Attorney (FY 2020-2021)	93.563	MDHHS	CSPA-17-41002	-	324,156
				-	<u>7,467,113</u>
Refugee and Entrant Assistance State/Replacement Designee Adm Program:					
Refugee Cash and Medical Assistance					
Screening (FY 2020)	93.566	MDHHS	90039-TBD	-	110,279
Refugee Cash and Medical Assistance					
Screening (FY 2020)	93.566	MDHHS	2003MIRCMA	-	17,604
Refugee Health Promotion (FY 2020)	93.566	MDHHS	2003MIRSOC	-	3,884
Refugee Cash and Medical Assistance					
Screening (FY 2021)	93.566	MDHHS	2003MIRCMA	-	65,943
Refugee Health Promotion (FY 2021)	93.566	MDHHS	2003MIRSOC	-	11,870
				-	<u>209,580</u>
Low-Income Home Energy Assistance:					
Low-Income Home Energy Assistance (FY 2019-2020)	93.568	MDHHS	WAP16-41016-4	-	141,292
Low-Income Home Energy Assistance (FY 2020-2021)	93.568	MDHHS	WAP16-41016	-	26,728
Michigan Energy Assistance Program (FY 2019-2020)	93.568	YMCA	E20203406-001	-	5,749
Michigan Energy Assistance Program (FY 2020-2021)	93.568	YMCA	E20210492-00	-	3,253
				-	<u>177,022</u>
Community Services Block Grant:					
Community Services Block Grant (FY 2018-2020)	93.569	MDHHS	CSBG14-41016-6	-	792,833
Community Services Block Grant Discretionary (FY 2019-2020)	93.569	MDHHS	E20203404-00	-	18,000
Community Services Block Grant (FY 2019-2021)	93.569	MDHHS	CSBG14-41016-7	-	729,838
COVID-19 Community Services Block Grant (FY 2020-2022)					
Aid, Relief, and Economic Security Act	93.569	MDHHS	E20203969-00	-	49,332
				-	<u>1,590,003</u>
Refugee and Entrant Assistance - Discretionary Grants:					
Refugee Health Promotion (FY 2020)	93.576	MDHHS	90041-TBD	-	37,347
Grants to States for Access and Visitation Programs:					
Access and Visitation Grant (FY 2019-2020)	93.597	SCAO	SCAO-2020-019	-	6,960
Access and Visitation Grant (FY 2020-2021)	93.597	SCAO	SCAO-2021-018	-	2,980
				-	<u>9,940</u>
Lead Hazard Control Grant:					
Children's Health Insurance Program (FY 2019-2020)	93.767	CGR	88133-8387	-	316
Children's Health Insurance Program (FY 2019-2020)	93.767	CGR	E20201180-00	-	105,130
Children's Health Insurance Program (FY 2020-2021)	93.767	CGR	E20211484-00	-	38,924
				-	<u>144,370</u>

continued...

COUNTY OF KENT, MICHIGAN

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2020

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)					
Medicaid Cluster:					
Medicaid Outreach and Advocacy (FY 2020)	93.778	MDHHS	2005MI5ADM	\$ 376,256	\$ 492,965
Medicaid Outreach and Advocacy (FY 2021)	93.778	MDHHS	253001-TBD	146,893	194,293
Medicaid Outreach - WIC/Imms (FY 2020)	93.778	MDHHS	2005MI5ADM	-	151,703
Medicaid Outreach - WIC/Imms (FY 2021)	93.778	MDHHS	2005MI5ADM	-	27,607
CSHCS Care Coordination Services (FY 2020)	93.778	MDHHS	253001-TBD	-	11,790
CSHCS Care Coordination Services (FY 2020)	93.778	MDHHS	2005MI5MAP	-	2,923
CSHCS Care Coordination Services (FY 2021)	93.778	MDHHS	253001-TBD	-	3,110
CSHCS Care Coordination Services (FY 2021)	93.778	MDHHS	253002-TBD	-	101
CSHCS Medicaid Outreach (FY 2020)	93.778	MDHHS	2005MI5ADM	-	75,159
CSHCS Medicaid Outreach and Advocacy (FY 2020)	93.778	MDHHS	2005MI5ADM	-	95,798
CSHCS Medicaid Outreach and Advocacy (FY 2021)	93.778	MDHHS	253001-TBD	-	58,753
Nurse Family Partnership Services (FY 2020)	93.778	MDHHS	2005MI5ADM	-	45,167
Nurse Family Partnership Services (FY 2021)	93.778	MDHHS	253001-TBD	-	37,731
Nurse Family Partnership Medicaid Outreach (FY 2020)	93.778	MDHHS	2005MI5ADM	-	3,134
Nurse Family Partnership Medicaid Outreach (FY 2020)	93.778	MDHHS	253001-TBD	-	74,744
Elevated Blood Lead Case Management (FY2020)	93.778	MDHHS	2005MI5MAP	-	5,643
Elevated Blood Lead Case Management (FY2021)	93.778	MDHHS	253002-TBD	-	1,613
Strong Beginnings Medicaid Match (FY 2020)	93.778	SPEC	E20203790-00	-	28,485
Strong Beginnings Medicaid Match (FY 2021)	93.778	SPEC	E20203790-00	-	9,059
				<u>523,149</u>	<u>1,319,778</u>
State Targeted Response to the Opioid Crisis Michigan Opioid Response (FY2020)	93.788	MDHHS	H79TI081712	-	830
Maternal Infant and Early Childhood Home Visiting Program:					
Maternal Infant and Early Childhood Home Visiting (FY 2020)	93.870	MDHHS	X10MC33587	-	90,882
Maternal Infant and Early Childhood Home Visiting (FY 2020)	93.870	MDHHS	X10MC32198	-	3,700
Maternal Infant and Early Childhood Home Visiting (FY 2021)	93.870	MDHHS	X10MC39693	-	80,741
				<u>-</u>	<u>175,323</u>
Breast and Cervical Cancer Control Program:					
Cancer Prevention and Control Programs (FY 2020)	93.898	MDHHS	NU58DP006334	-	121,208
Cancer Prevention and Control Programs (FY 2020)	93.898	MDHHS	NU58DP006334	-	52,129
Cancer Prevention and Control Programs (FY 2021)	93.898	MDHHS	NU58DP006334	-	42,290
Cancer Prevention and Control Programs (FY 2021)	93.898	MDHHS	251183-TBD	-	14,097
				<u>-</u>	<u>229,724</u>
Strong Beginnings Program:					
Healthy Start Initiative (FY 2019-2020)	93.926	SPEC	2H49MC03591-16-00	-	12,649
Healthy Start Initiative (FY 2020-2021)	93.926	SPEC	5H49MC03591-17-00	-	43,314
				<u>-</u>	<u>55,963</u>
HIV Prevention Activities:					
HIV Prevention (FY 2020)	93.940	MDHHS	NU62PS924530	-	25,181
HIV Prevention (FY 2020)	93.940	MDHHS	NU62PS924530	-	26,104
HIV Prevention (FY 2021)	93.940	MDHHS	NU62PS924530	-	6,681
HIV Prevention (FY 2021)	93.940	MDHHS	251124-TBD	-	20,042
				<u>-</u>	<u>78,008</u>
Preventative Health and Health Services Block Grant:					
Preventative Health Services - Minority Health Data Capacity Grant (FY 2020)	93.991	MDHHS	NB01OT009277	-	10,893

continued...

COUNTY OF KENT, MICHIGAN

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

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)					
Maternal and Child Health Services Block Grant:					
Children's Special Healthcare Care Coordination Services (FY 2020)	93.994	MDHHS	B04MC33846	\$ -	\$ 33,742
Children's Special Healthcare Care Coordination Services (FY 2021)	93.994	MDHHS	252208-TBD	-	7,170
Regional Perinatal Care System (2020)	93.994	MDHHS	B04MC33846	-	67,373
Childhood Lead Poisoning Prevention (FY 2020)	93.994	MDHHS	B04MC33846	-	91,682
Childhood Lead Poisoning Prevention (FY 2021)	93.994	MDHHS	252208-TBD	-	17,125
Enabling Services - Women (FY 2020)	93.994	MDHHS	B04MC33846	-	2,978
Public Health Functions and Infrastructure (FY2020)	93.994	MDHHS	B04MC33846	-	218,501
Public Health Functions and Infrastructure (FY2020)	93.994	MDHHS	B04MC32550	-	26,049
MCH-All Other (FY2021)	93.994	MDHHS	B04MC33846	-	33,159
MCH-All Other (FY2021)	93.994	MDHHS	252208-TBD	-	33,159
				<u>-</u>	<u>530,938</u>
Total U.S. Department of Health and Human Services				<u>523,149</u>	<u>13,883,368</u>
U.S. Department of Homeland Security					
Emergency Management Performance Grant (FY 2020)	97.042	MSP	EMC-2020-EP-00005	-	51,602
Homeland Security Grant Program:					
2016 Award (non-cash assistance)	97.067	WMSRDC	EMW-2017-SS-00013	-	16,044
2017 Award	97.067	WMSRDC	EMW-2017-SS-00013	-	20,725
2018 Award	97.067	WMSRDC	EMW-2018-SS-00042	-	14,810
				<u>-</u>	<u>51,579</u>
Total U.S. Department of Homeland Security				<u>-</u>	<u>103,181</u>
Total Expenditures of Federal Awards				<u>\$ 41,088,954</u>	<u>\$ 141,580,067</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, 2020. 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, 2020, 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 or other applicable guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

2. 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.

COUNTY OF KENT, MICHIGAN

Notes to Schedule of Expenditures of Federal Awards

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
SPEC	Spectrum Health
EGLE	Michigan Department of Environment, Great Lakes and Energy
MDT	Michigan Department of Treasury
AAAWM	Area Agency on Aging for West Michigan
AFDO	Association of Food and Drug Officials
UM	University of Michigan
YMCA	Grand Rapids Metropolitan YMCA
SCAO	Michigan State Court Administrative Office
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 21, 2021

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, 2020, 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 21, 2021. 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) 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.

Rehmann is an independent member of Nexia International.



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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Rehmann Johnson LLC".

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

June 21, 2021

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

Report on Compliance for the 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 the County's major federal program for the year ended December 31, 2020. The County's major federal program is 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, 2020. 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 \$28,736,781 in federal awards and which are not included in the schedule of expenditures of federal awards for the year ended December 31, 2020. 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.

Rehmann is an independent member of Nexia International.



Independent Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the County's major federal program 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 the 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 its major federal program for the year ended December 31, 2020.

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.

Rehmann Loban LLC

COUNTY OF KENT, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2020

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>
21.019	Coronavirus Relief 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

COUNTY OF KENT, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2020

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported

COUNTY OF KENT, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2020

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, 2020

None reported

