

County of
Saginaw,
Michigan



Year Ended
September 30,
2024

Single Audit Act
Compliance

Rehmann

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COUNTY OF SAGINAW, MICHIGAN

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

June 27, 2025

Board of Commissioners
County of Saginaw
Saginaw, 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 Saginaw, 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 28, 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 taken as a whole. 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



COUNTY OF SAGINAW, 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					
Child Nutrition Cluster:					
Non-cash assistance (commodities):					
Entitlement Commodities	10.555	MDE	730008002	\$ -	\$ 7,127
Cash assistance:					
National School Lunch Program:					
Children's Facility	10.555	MDE	730008002	-	54,393
				<u>-</u>	<u>61,520</u>
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC):					
Women and Infant Care	10.557	MDHHS	20240956	-	781,497
Women and Infant Care - Breastfeeding	10.557	MDHHS	20240955	-	82,996
				<u>-</u>	<u>864,493</u>
SNAP Cluster:					
State Admin Match Grants for the SNAP	10.561	LEO	202020Q8750342	29,637	44,195
SAM-Grants-SNAP-50%FED/50%GF	10.561	LEO	202020Q252042	878	878
				<u>30,515</u>	<u>45,073</u>
Water & Waste Disposal System Systems for Rural Communities	10.760	Direct	N/A	-	45,000
				<u>-</u>	<u>45,000</u>
Total U.S. Department of Agriculture				<u>30,515</u>	<u>1,016,086</u>
U.S. Department of Interior					
National Resource Damage Assessment and Restoration	15.658	Direct	F21AC01717-02	-	750,080
				<u>-</u>	<u>750,080</u>
U.S. Department of Justice					
Edward Byrne Memorial Justice Assistance Grant (JAG) Program:					
Edward Byrne Memorial JAG Program	16.738	Direct	15PBJA-21-GG-01591-JAGX	-	57,815
Edward Byrne Memorial JAG Program	16.738	Direct	15PBJA-22-GG-02326-JAGX	-	35,334
Edward Byrne Memorial JAG Program	16.738	Direct	15PBJA-23-GG-03511-JAGX	-	41,671
Edward Byrne Memorial JAG Program	16.738	SCAO	24-33012	-	96,553
				<u>-</u>	<u>231,373</u>
U.S. Department of Labor					
Employment Services Cluster:					
Employment Service	17.207	LEO	ES334001955A26	415,019	568,018
				<u>415,019</u>	<u>568,018</u>
Unemployment Insurance Program:					
UIA Admin. RESEA	17.225	LEO	UI328461960A26	198,096	198,096
				<u>198,096</u>	<u>198,096</u>
Trade Adjustment Assistance:					
Trade Case Management	17.245	LEO	TA317061855A26	103,375	115,683
				<u>103,375</u>	<u>115,683</u>
Workforce Innovation and Opportunity Act (WIOA) Cluster:					
Workforce Innovation and Opportunity Act - Adult					
Workforce Innovation and Opportunity Act - SWA Add'l Participant Training	17.258	LEO	AA321961855A26	959,591	1,222,466
Workforce Innovation and Opportunity Act - SWA Add'l Participant Training	17.258	LEO	AA347752055A26	51,440	51,440
Workforce Innovation and Opportunity Act - MiREACH Statewide Activities	17.258	LEO	AA385362255A26	42,571	43,330
				<u>959,591</u>	<u>1,222,466</u>
				<u>51,440</u>	<u>51,440</u>
				<u>42,571</u>	<u>43,330</u>

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COUNTY OF SAGINAW, 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)					
Workforce Innovation and Opportunity Act (WIOA) Cluster (Continued):					
Workforce Innovation and Opportunity Act - MiCOACH Statewide Activities	17.258	LEO	AA385362255A26	\$ 16,399	\$ 17,862
Workforce Innovation and Opportunity Act - SWA High Concentration Youth	17.258	LEO	AA321961855A26	4,530	4,530
Workforce Innovation and Opportunity Act - SWA ASC RAP Apprenticeship	17.258	LEO	AA385362255A26	44,329	44,810
Workforce Innovation and Opportunity Act - SWA Employment SS	17.258	LEO	23A55AW000005	-	34,978
Workforce Innovation and Opportunity Act - RR CRM	17.258	LEO	AA321961855A26	-	2,221
Workforce Innovation and Opportunity Act - Administration	17.258	LEO	AA332361955A26	-	50,241
Workforce Innovation and Opportunity Act - SWA Capacity Building	17.258	LEO	AA321961855A26	-	10,248
Workforce Innovation and Opportunity Act - SWA Summer Young Professionals	17.258	LEO	AA332361955A26	27,676	32,386
Workforce Innovation and Opportunity Act - MiREACH Statewide Activities	17.258	LEO	AA385362255A26	45,865	46,683
Workforce Innovation and Opportunity Act - MiCOACH Statewide Activities	17.258	LEO	AA385362255A26	17,668	19,244
				<u>1,210,069</u>	<u>1,580,439</u>
Workforce Innovation and Opportunity Act - Youth	17.259	LEO	AA321961855A26	1,035,619	1,346,334
Workforce Innovation and Opportunity Act - SWA Add'l Participant Training	17.259	LEO	AA347752055A26	55,421	55,421
Workforce Innovation and Opportunity Act - SWA High Concentration Youth	17.259	LEO	AA321961855A26	4,880	4,880
Workforce Innovation and Opportunity Act - SWA ASC RAP Apprenticeship	17.259	LEO	AA385362255A26	44,329	48,205
Workforce Innovation and Opportunity Act - SWA Employment SS	17.259	LEO	23A55AW000005	-	37,685
Workforce Innovation and Opportunity Act - RR CRM	17.259	LEO	AA332361955A26	-	2,393
Workforce Innovation and Opportunity Act - Administration	17.259	LEO	AA321961855A26	-	54,128
Workforce Innovation and Opportunity Act - SWA Capacity Building	17.259	LEO	AA321961855A26	-	11,041
Workforce Innovation and Opportunity Act - SWA Summer Young Professionals	17.259	LEO	AA332361955A26	29,818	34,892
				<u>1,170,067</u>	<u>1,594,979</u>
Workforce Innovation and Opportunity Act - Dislocated Worker	17.278	LEO	AA332361955A26	803,812	1,072,937
Workforce Innovation and Opportunity Act - SWA Add'l Participant Training	17.278	LEO	AA347752055A26	46,235	46,235
Workforce Innovation and Opportunity Act - MiREACH Statewide Activities	17.278	LEO	AA385362255A26	38,263	38,945
Workforce Innovation and Opportunity Act - MiCOACH Statewide Activities	17.278	LEO	AA385362255A26	14,740	16,054
Workforce Innovation and Opportunity Act - SWA High Concentration Youth	17.278	LEO	AA332361955A26	4,071	4,071
Workforce Innovation and Opportunity Act - Administration	17.278	LEO	AA332361955A26	-	45,157
Workforce Innovation and Opportunity Act - SWA ASC RAP Apprenticeship	17.278	LEO	AA385362255A26	33,798	40,148

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COUNTY OF SAGINAW, 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)					
Workforce Innovation and Opportunity Act (WIOA) Cluster (Concluded):					
Workforce Innovation and Opportunity Act - SWA Employment SS	17.278	LEO	23A55AW000005	\$ -	\$ 31,439
Workforce Innovation and Opportunity Act - RR CRM	17.278	LEO	AA332361955A26	-	1,996
Workforce Innovation and Opportunity Act - SWA Capacity Building	17.278	LEO	AA332361955A26	-	9,211
Workforce Innovation and Opportunity Act - SWA Summer Young Professionals	17.278	LEO	AA332361955A26	27,876	29,109
				<u>968,795</u>	<u>1,335,302</u>
				<u>3,348,931</u>	<u>4,510,720</u>
WIOA DWG Emp Recovery Project	17.277	LEO	23A60DW000026	2,500	2,500
MI Registered Apprentice Innovation Network	17.285	Region 7B	N/A	62,003	62,003
MI Youth Apprenticeship Readiness Network	17.285	Region 7B	N/A	11,587	11,587
				<u>73,590</u>	<u>73,590</u>
Total U.S. Department of Labor				<u>4,141,511</u>	<u>5,468,607</u>
U.S. Department of Transportation					
Airport Rescue Grant Block Grant	20.106	MDOT	3-26-SBGP-132-2002	-	32,000
Rural Transit Assistance Program (RTAP)	20.509	MPTA	N/A	-	2,197
Highway Safety: Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grant - DWI Sobriety Court	20.601	SCAO	24-32992	-	99,743
Total U.S. Department of Transportation				<u>-</u>	<u>133,940</u>
U.S. Department of Treasury					
COVID-19 Coronavirus Relief Funds:					
Coronavirus State & Local Fiscal Recovery Funds - Virtual Backlog Response Docket Grant	21.027	SCAO	SCAO-2023-070	-	161,326
Recovery Funds	21.027	Direct	SLFRP3349	8,086	8,086
Recovery Funds (ARPA)	21.027	Direct	N/A	-	3,832,326
Total U.S. Department of Treasury				<u>8,086</u>	<u>4,001,738</u>
U.S. Department of Health and Human Services					
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services:					
Evidence Based Programs	93.043	MOAS	N/A	-	17,399
COVID-19 - Preventative Health ARP	93.043	MOAS	N/A	-	16,396
				<u>-</u>	<u>33,795</u>
Aging Cluster:					
Case Coordination and Support	93.044	MOAS	N/A	-	97,074
Case Coordination and Support - In-Home Support Services	93.044	MOAS	N/A	-	48,386
Outreach	93.044	MOAS	N/A	-	23,177
Transportation	93.044	MOAS	N/A	-	6,159
Senior Center Staffing - MO	93.044	MOAS	N/A	-	13,150
Senior Center Staffing	93.044	MOAS	N/A	-	22,038
Senior Center Operations	93.044	MOAS	N/A	-	13,000
COVID-19 - Title IIIB ARP	93.044	MOAS	N/A	-	164,744
				<u>-</u>	<u>387,728</u>

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COUNTY OF SAGINAW, MICHIGAN

Schedule of Expenditures of Federal Awards

For the Year Ended September 30, 2024

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number	Total Subawards	Federal Expenditures
U.S. Department of Health and Human Services (Continued)					
Aging Cluster (Continued):					
Nutrition - Title III C-1 Congregate	93.045	MOAS	N/A	\$ -	\$ 127,599
Nutrition - Title III C-2 HDM	93.045	MOAS	N/A	-	231,614
COVID-19 - Congregate ARP	93.045	MOAS	N/A	-	77,551
COVID-19 - HDM ARP	93.045	MOAS	N/A	-	165,743
				<u>-</u>	<u>602,507</u>
Nutrition Services Incentive Program Congregate	93.053	MOAS	N/A	-	30,654
Nutrition Services Incentive Program - HDM	93.053	MOAS	N/A	-	89,442
				<u>-</u>	<u>120,096</u>
				<u>-</u>	<u>1,110,331</u>
National Family Caregiver Support, Title III, Part E:					
Title III E Kinship Care	93.052	MOAS	N/A	-	5,117
National Family Caregiver Support Program	93.052	MOAS	N/A	-	54,496
Supplemental funds - Title III E	93.052	MOAS	N/A	-	17,133
Caregiver Support ARP	93.052	MOAS	N/A	-	49,296
				<u>-</u>	<u>126,042</u>
PHEP - Bioterrorism Three	93.069	MDHHS	20245688	-	29,788
PHEP - Bioterrorism Nine	93.069	MDHHS	20240749	-	109,958
PHEP - Laboratory Services Bio	93.069	MDHHS	20240748	-	1,500
				<u>-</u>	<u>141,246</u>
Tuberculosis Control	93.116	MDHHS	20241138	-	1,153
Family Planning Services	93.217	MDHHS	20241003	-	156,390
Region V Public Health Training Center	93.249	RUM	18-3724056	10,000	10,000
Immunization Cooperation Agreements:					
Immunizations - IAP	93.268	MDHHS	20241588	-	86,000
Federally Funded Vaccines	93.268	MDHHS	N/A	-	240,643
CSHCS Vaccine Initiative	93.268	MDHHS	20240886	-	3,796
Immunization Fixed Fees	93.268	MDHHS	20241195	-	700
Bridge Access Program	93.268	MDHHS	20245483	-	400
COVID-19 - COVID Immunizations	93.268	MDHHS	20244329	-	2,403
				<u>-</u>	<u>333,942</u>
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):					
COVID-19 - ELC COVID-19 Contact Tracing Testing Coord	93.323	MDHHS	20243158	-	230,284
COVID-19 - ELC Regional Lab	93.323	MDHHS	20243047	-	258,615
COVID-19 - Reopening Schools - HRA	93.323	MDHHS	20242896	-	1,166,476
				<u>-</u>	<u>1,655,375</u>
Public Health Crisis Response - Coronavirus:					
COVID-19 - PHEP - COVID-19 Workforce Development	93.354	MDHHS	20245390	-	10,888
COVID-19 - IMSC - Integrating MPOX into STI Clinics	93.354	MDHHS	20243217	-	6,000
				<u>-</u>	<u>16,888</u>
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health:					
Reducing Overdose through Community Approaches Mentorship Program	93.421	NACCHO	2023-040306	-	50,400
MICOACH HRSA	93.516	LEO	1 T29HP46708-01-00	14,655	14,655

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COUNTY OF SAGINAW, MICHIGAN

Schedule of Expenditures of Federal Awards

For the Year Ended September 30, 2024

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number	Total Subawards	Federal Expenditures
U.S. Department of Health and Human Services (Concluded)					
Temporary Assistance for Needy Families:					
TANF - JET Supportive Services Type E	93.558	LEO	2201MITANF	\$ 27,489	\$ 27,489
TANF - JET Type T	93.558	LEO	2201MITANF	1,882,608	3,653,342
				<u>1,910,097</u>	<u>3,680,831</u>
Child Support Enforcement:					
Learn, Earn and Provide LEAP Pilot	93.563	LEO	DHHS IAB	35,055	35,055
GEMS Pilot	93.563	LEO	DHHS IAB	-	12,399
Title IV-D Maintenance Assistance (Federal Incentive) (FOC)	93.563	MDHHS	CSFOC-24-73001	-	268,746
Title IV-D Cooperative Reimbursement Program (FOC)	93.563	MDHHS	CSFOC-24-73001	-	2,960,620
Title IV-D Cooperative Reimbursement Program (PA)	93.563	MDHHS	CSPA-24-73002	-	517,242
				<u>35,055</u>	<u>3,794,062</u>
Federal Access and Visitation	93.597	SCAO	SCAO-2024-045	-	6,100
Foster Care Title IV-E:					
Child and Parent Legal Representation (CPLR)	93.658	MDHHS	E20242338	-	118,072
Medicaid Cluster:					
CSHCS Care Coordination	93.778	MDHHS	20240854	-	495
CSHCS Outreach & Advocacy	93.778	MDHHS	20240887	-	53,901
CSHCS Elevated Blood Level	93.778	MDHHS	20241058	-	1,155
POS Waiver	93.778	MOAS	N/A	-	75,737
				<u>-</u>	<u>131,288</u>
Opioid STR:					
Harm Reduction Capacity Expansion	93.788	MDHHS	20241002	-	20,831
ACA - Maternal, Infant and Early Childhood Home Visiting Grant					
COVID-19 - American Rescue Plan	93.870	MDHHS	20242953	-	28,102
NFP (Nurse Family Partnership)	93.870	MDHHS	20241257	-	255,750
				<u>-</u>	<u>283,852</u>
HIV Prevention Activities Health Department Based:					
HIV Prevention	93.940	MDHHS	20243323	-	313
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs:					
Regional Perinatal Collaborative	93.946	SCCMHA	20245049	-	11,322
CDC'S Collaboration with Academia:					
Regional Lab Workforce	93.967	MDHHS	20245222	-	114,210
Public Health Infrastructure	93.967	MDHHS	20245294	-	168,575
				<u>-</u>	<u>282,785</u>
Preventative Health and Health Services STD Grant:					
Sexually Transmitted Infection (STI) Control	93.977	MDHHS	20243264	-	33,898
Maternal and Child Health Services Block Grant:					
Family Planning Services	93.994	MDHHS	20241003	-	44,762
MCH - All Other	93.994	MDHHS	20243190	-	197,324
Enabling Services Children-MCH	93.994	MDHHS	20240854	-	763
CSHCS Care Coordination	93.994	MDHHS	20245049	-	39,628
				<u>-</u>	<u>282,477</u>
Total U.S. Department of Health and Human Services				<u>1,969,807</u>	<u>12,296,048</u>

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COUNTY OF SAGINAW, 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
Corporation for National and Community Service					
Foster Grandparent/Senior Companion Cluster:					
Foster Grandparent Program	94.011	Direct	13SFNMI006	\$ -	\$ 529,004
U.S. Department of Homeland Security					
Marine Safety Program	97.012	MDNR	MS23-071	-	7,526
Emergency Food and Shelter:					
National Board Program	97.024	UWSC	481400-005	-	999
3rd District Regional Homeland Security Grant	97.067	MIDLAND	EMW-2020-SS-00044-S01	-	5,469
3rd District Regional Homeland Security Grant	97.067	MIDLAND	EMW-2021-SS-00011-S01	-	13,321
3rd District Regional Homeland Security Grant	97.067	MIDLAND	EMW-2022-SS-00031-S01	-	11,287
				<u>-</u>	<u>30,077</u>
Total U.S. Department of Homeland Security				<u>-</u>	<u>38,602</u>
Total Expenditures of Federal Awards				<u>\$ 6,149,919</u>	<u>\$ 24,465,478</u>

concluded

See notes to schedule of expenditures of federal awards.

COUNTY OF SAGINAW, 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 Saginaw, Michigan** (the "County"), under programs of the federal government for the year ended September 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

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 when 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 percent de minimis cost rate as permitted by §200.414 of the Uniform Guidance.

3. PASS-THROUGH AGENCIES

The County receives certain federal grants as subawards from non-federal entities. Pass-through entities, where applicable, have been identified in the Schedule with an abbreviation, defined as follows:

Pass-through Agency Abbreviation	Pass-through Agency Name
LEO	Labor and Economic Opportunity
MIDLAND	Midland County, Michigan
MDE	Michigan Department of Education
MDHHS	Michigan Department of Health and Human Services
MDOT	Michigan Department of Transportation
MDNR	Michigan Department of Natural Resources
MOAS	Michigan Office of Aging Services
MPTA	Michigan Public Transit Association
NACCHO	National Association of County and City Health Officials

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COUNTY OF SAGINAW, MICHIGAN

Notes to Schedule of Expenditures of Federal Awards

Pass-through Agency Abbreviation	Pass-through Agency Name
REGION 7B	Michigan Works! Region 7B
RUM	Regents of U of M
SCAO	State Court Administrative Office
SCCMHA	Saginaw County Community Mental Health Authority
UWSC	United Way of Saginaw County

4. RECONCILIATION TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

	Inter-governmental Revenue	Less State Revenue	Federal Expenditures
Primary Government			
General Fund:			
Coronavirus State & Local Fiscal Recovery Funds	\$ 1,428,634	\$ -	\$ 1,428,634
Child Support Enforcement	517,242	-	517,242
Marine Safety Program	7,526	-	7,526
Total General Fund	<u>1,953,402</u>	<u>-</u>	<u>1,953,402</u>
Major special revenue funds:			
Health Department	4,161,265	-	4,161,265
Michigan Works	9,034,705	-	9,034,705
American Rescue Plan Act	2,403,692	-	2,403,692
Total major special revenue funds	<u>15,599,662</u>	<u>-</u>	<u>15,599,662</u>

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COUNTY OF SAGINAW, MICHIGAN

Notes to Schedule of Expenditures of Federal Awards

	Inter- governmental Revenue	Less State Revenue	Federal Expenditures
Nonmajor special revenue funds:			
Friend of Court	\$ 3,235,466	\$ -	\$ 3,235,466
Commission on Aging	1,878,105	-	1,878,105
Special Projects	505,823	-	505,823
Sheriff Special Projects	147,663	-	147,663
Child Care	54,393	-	54,393
	<u>5,821,450</u>	<u>-</u>	<u>5,821,450</u>
Total nonmajor special revenue funds	<u>5,821,450</u>	<u>-</u>	<u>5,821,450</u>
Total special revenue funds	<u>21,421,112</u>	<u>-</u>	<u>21,421,112</u>
Total	<u><u>\$ 23,374,514</u></u>	<u><u>\$ -</u></u>	<u>23,374,514</u>
Miscellaneous			<u>1,090,964</u>
			<u><u>\$ 24,465,478</u></u>
			concluded

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**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 28, 2025

Board of Commissioners
County of Saginaw
Saginaw, 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 Saginaw, 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 28, 2025. Our report includes a reference to other auditors who audited the financial statements of Saginaw County Road Commission, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

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

June 27, 2025

Board of Commissioners
County of Saginaw
Saginaw, Michigan

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of the **County of Saginaw, 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.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Independent Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.



Other Matter - Federal Expenditures Not Included in the Compliance Audit

The County's basic financial statements include the operations of the Saginaw County Road Commission, which expended \$7,024,493 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 Saginaw 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.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Independent Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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COUNTY OF SAGINAW, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2024

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

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 and type of auditors' report issued on compliance for each major program:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Type of Opinion</u>
15.658	Natural Resource Damage Assessment and Restoration	Unmodified
17.258, 17.259, 17.278	WIOA Cluster	Unmodified
21.027	Coronavirus State and Local Fiscal Recovery Funds	Unmodified
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 X yes no

COUNTY OF SAGINAW, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

None noted.

COUNTY OF SAGINAW, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2024

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

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COUNTY OF SAGINAW, MICHIGAN

Summary Schedule of Prior Audit Findings

For the Year Ended September 30, 2024

2023-001 - Cash and Investment Reconciliation (Repeat)

The audit identified that the Treasurer's department was not performing bank and investment reconciliations for all accounts held by the County on a timely basis. In addition, the Treasurer's department did not perform the interest and fair market value allocation function. This matter was corrected.



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