COUNTY OF SAGINAW, MICHIGAN

Year Ended September 30, 2020

Single Audit Act Compliance

Rehmann

COUNTY OF SAGINAW, MICHIGAN

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Rehmann

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

December 14, 2021

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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated April 30, 2021, 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 Robson LLC

COUNTY OF SAGINAW, MICHIGAN

Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2020

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:					
National School Breakfast Program	10.553	MDE	730008002	$ -	$ 23,760
Non-cash assistance (commodities):					
Entitlement Commodities	10.555	MDE	730008002	-	7,755
Cash assistance:					
National School Lunch Program:					
Children's Facility	10.555	MDE	730008002	-	37,714
				-	69,229
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC):					
Women and Infant Care	10.557	MDHHS	N/A	-	762,611
Women and Infant Care - Breastfeeding	10.557	MDHHS	N/A	-	41,723
				-	804,334
SNAP Cluster:					
State Admin Match Grants for the SNAP	10.561	LEO	202020Q8750342	56,323	79,304
SAM-Grants-SNAP-50%FED/50%GF	10.561	LEO	202020Q252042	6,558	6,558
				62,881	85,862
Total U.S. Department of Agriculture				62,881	959,425
U.S. Department of Interior					
National Wildlife Refuge System Enhancements	15.654	Direct	F19AC00791	-	40,000
U.S. Department of Justice					
State Criminal Alien Assistance Program	16.606	Direct	2020-AP-BX-1200	-	5,570
Edward Byrne Memorial Justice Assistance Grant (JAG) Program:					
Edward Byrne Memorial JAG Program	16.738	Direct	2017-DJ-BX-0972	-	33,590
Edward Byrne Memorial JAG Program	16.738	Direct	2018-DJ-BX-0804	-	25,535
Edward Byrne Memorial JAG Program	16.738	Direct	2020-VD-BX-0163	-	58,008
Edward Byrne Memorial JAG Program	16.738	SCAO	20-17967	-	86,162
				-	203,295
Total U.S. Department of Justice				-	208,865
U.S. Department of Labor					
Employment Services Cluster:					
Employment Service	17.207	LEO	ES334001955A26	277,323	489,054
Reemployment Services and Eligibility Assessment Program:					
UIA Admin. RESEA	17.225	LEO	UI328461960A26	90,091	90,091
UI Claims Assistance	17.225	LEO	UI340652055A26	205,952	217,759
				296,043	307,850
Trade Adjustment Assistance:					
Trade Case Management	17.245	LEO	TA317061855A26	487,800	690,988

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Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2020

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 Investment Act (WIA) Cluster:					
Workforce Innovation and Opportunity Act - Adult	17.258	LEO	AA321961855A26	$ 789,439	$ 904,029
Workforce Innovation and Opportunity Act - One Stop Operations	17.258	LEO	AA321961855A26	-	23,968
Workforce Innovation and Opportunity Act - SWA High Concentration Youth	17.258	LEO	AA321961855A26	3,105	3,105
Workforce Innovation and Opportunity Act - Administration	17.258	LEO	AA321961855A26	-	132,361
Workforce Innovation and Opportunity Act - SWA Capacity Building	17.258	LEO	AA321961855A26	-	11,431
Workforce Innovation and Opportunity Act - SWA Apprenticeship Coordinator	17.258	LEO	AA321961855A26	-	4,365
Workforce Innovation and Opportunity Act - SWA Summer Young Professionals	17.258	LEO	AA332361955A26	22,572	24,125
				815,116	1,103,384
Workforce Innovation and Opportunity Act - Youth	17.259	LEO	AA321961855A26	1,378,219	1,629,791
Workforce Innovation and Opportunity Act - One Stop Operations	17.259	LEO	AA321961855A26	-	26,024
Workforce Innovation and Opportunity Act - SWA High Concentration Youth	17.259	LEO	AA321961855A26	3,371	3,371
Workforce Innovation and Opportunity Act - Administration	17.259	LEO	AA321961855A26	-	143,706
Workforce Innovation and Opportunity Act - SWA Capacity Building	17.259	LEO	AA321961855A26	-	12,412
Workforce Innovation and Opportunity Act - SWA-GLB Fast Start	17.259	LEO	AA321961855A26	-	4,740
Workforce Innovation and Opportunity Act - SWA-Career Events	17.259	LEO	AA332361955A26	24,508	26,195
				1,406,098	1,846,239
Workforce Innovation and Opportunity Act - Dislocated Worker	17.278	LEO	AA332361955A26	678,367	827,985
Workforce Innovation and Opportunity Act - One Stop Operations	17.278	LEO	AA332361955A26	-	20,918
Workforce Innovation and Opportunity Act - SWA High Concentration Youth	17.278	LEO	AA332361955A26	2,710	2,710
Workforce Innovation and Opportunity Act - Administration	17.278	LEO	AA332361955A26	-	115,514
WIA RR CRM	17.278	LEO	AA332361955A26	-	6,610
Workforce Innovation and Opportunity Act - SWA Capacity Building	17.278	LEO	AA332361955A26	-	9,977
Workforce Innovation and Opportunity Act - SWA Apprenticeship Coordinator	17.278	LEO	AA332361955A26	-	3,810
Workforce Innovation and Opportunity Act - SWA Summer Young Professionals	17.278	LEO	AA332361955A26	19,700	21,056
				700,777	1,008,580
				2,921,991	3,958,203

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COUNTY OF SAGINAW, MICHIGAN

Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2020

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number	Total Subawards	Federal Expenditures
U.S. Department of Labor (Concluded)					
WIOA RR GLB Fast Start	17.277	LEO	186WIOA17RRGLBFAST	$ 36,444	$ 36,444
Apprenticeship USA Grants					
State Apprenticeship Expansion Grant	17.285	LEO	AP300981660A26	-	9,366
Total U.S. Department of Labor				4,019,601	5,491,905
U.S. Department of Transportation					
Highway Planning and Construction Cluster:					
Urban Planning - FHWA (PL)	20.205	MDOT	PL-1684-148	-	262,148
Rural Transit Assistance Program (RTAP)	20.509	MPTA	N/A	-	4,551
Highway Safety Cluster:					
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grant - DWI Sobriety Court	20.601	SCAO	20-17572	-	89,697
Saginaw County Traffic Enforcement Program	20.616	MSP	PT-20-13	-	10,086
				-	99,783
Total U.S. Department of Transportation				-	366,482
U.S. Department of Treasury					
COVID-19 Coronavirus Relief Funds:					
First Responder Hazard Pay Premiums	21.019	MDT	N/A	-	105,000
Public Safety Public Health Payroll Reimbursement	21.019	MDT	N/A	-	1,369,960
CRF Local Health Department Contact Tracing	21.019	MDHHS	20200087	-	291,667
Coronavirus Relief Fund Local Government Grants	21.019	MDT	73-0000-CRLGG	-	296,638
Total U.S. Department of Treasury				-	2,063,265
U.S. Environmental Protection Agency					
Drinking Water State Revolving Fund Cluster:					
Capitalization Grants for Drinking Water State Revolving Funds	66.468	MDEGLE	FS975487-19	-	799
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	-	2,084
Aging Cluster:					
Case Coordination and Support	93.044	MOAS	N/A	-	83,286
Case Coordination and Support - In-Home Support Services	93.044	MOAS	N/A	-	48,080
Outreach	93.044	MOAS	N/A	-	19,156
Transportation	93.044	MOAS	N/A	-	4,347
Senior Center Staffing - MO	93.044	MOAS	N/A	-	10,512
Senior Center Staffing	93.044	MOAS	N/A	-	12,996
Senior Center Operations	93.044	MOAS	N/A	-	9,000
				-	187,377

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COUNTY OF SAGINAW, MICHIGAN

Schedule of Expenditures of Federal Awards

For the Year Ended September 30, 2020

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	$ -	$ 113,278
Nutrition - Title III C-2 HDM	93.045	MOAS	N/A	-	219,289
Nutrition - Title III One Time Covid	93.045	MOAS	N/A	-	7,205
COVID-19 - Nutrition - Title III CARES ACT	93.045	MOAS	N/A	-	92,581
Nutrition - Title III-HDC2 - FFCRA	93.045	MOAS	N/A	-	141,450
				-	573,803
Nutrition Services Incentive Program - Congregate	93.053	MOAS	N/A	-	40,874
Nutrition Services Incentive Program - HDM	93.053	MOAS	N/A	-	119,262
				-	160,136
Total Aging Cluster				-	921,316
National Family Caregiver Support, Title III, Part E:					
Title IIIE Kinship Care	93.052	MOAS	N/A	-	4,982
National Family Caregiver Support Program	93.052	MOAS	N/A	-	49,761
Supplemental funds - Title III E	93.052	MOAS	N/A	-	14,651
				-	69,394
Public Health Emergency Preparedness:					
PHEP - Bioterrorism Nine	93.069	MDHHS	20200087	-	107,438
PHEP - Laboratory Services Bio	93.069	MDHHS	20200087	-	20,000
Hospital Preparedness Program:					
Capacity Bldg Assist - Bioterrorism Three	93.069	MDHHS	20200087	-	34,089
				-	161,527
Tuberculosis Control	93.116	MDHHS	20200087	-	1,447
Enhanced Toxicology Screening & Opioid Discretionary	93.136	MDHHS	20203772	-	53,279
Family Planning Services	93.217	MDHHS	20200087	-	228,687
Region V Public Health Training Center	93.249	RUM	18-3724056	10,000	10,000
Immunization Cooperation Agreements:					
Immunizations - IAP	93.268	MDHHS	20200087	-	63,349
Federally Funded Vaccines (non-cash assistance)	93.268	MDHHS	20200087	-	134,557
				-	197,906
Epidemiology and Laboratory Capacity for					
COVID-19 - ELC COVID-19 Contract Tracing Testing	93.323	MDHHS	20200087	-	405,316
COVID-19 - ELC COVID-19 Infection Prevention	93.323	MDHHS	20200087	-	18,947
				-	424,263
Public Health Crisis Response - Coronavirus:					
COVID-19 - PHEP - COVID-19 Response	93.354	MDHHS	20200087	-	170,062
Provider Relief Fund:					
COVID-19 - CARES Act Emergency Relief Payment	93.498	Direct	N/A	-	151

continued…

Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2020

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) Cluster:					
TANF - JET Type T	93.558	LEO	201MITANF	$ 2,445,474	$ 4,036,484
Child Enforcement Support:					
Title IV-D Maintenance Assistance (Federal Incentive) (FOC)	93.563	MDHHS	CSFOC-17-73001	-	271,575
Title IV-D Cooperative Reimbursement Program (FOC)	93.563	MDHHS	CSFOC-17-73001	-	2,749,687
Title IV-D Cooperative Reimbursement Program (PA)	93.563	MDHHS	CSPA-17-73002	-	471,913
				-	3,493,175
Federal Access and Visitation	93.597	SCAO	SCAO-2020-026	-	4,420
Medicaid Cluster:					
CSHCS Care Coordination	93.778	MDHHS	20200087	-	2,645
CSHCS Case Management	93.778	MDHHS	20200087	-	101
CSHCS Medicaid Outreach	93.778	MDHHS	20200087	-	9,201
CSHCS Outreach & Advocacy	93.778	MDHHS	20200087	-	58,364
CSHCS Elevated Blood Level	93.778	MDHHS	20200087	-	202
POS Waiver	93.778	MOAS	N/A	-	99,539
				-	170,052
ACA - Maternal, Infant & Early Childhood Home:					
NFP (Nurse Family Partnership)	93.870	MDHHS	20200087	-	358,249
Preventative Health and Health Services Block Grant:					
Family Planning Services	93.991	MDHHS	20200087	-	10,000
Maternal and Child Health Services Block Grant:					
Enabling Services Children-MCH	93.994	MDHHS	20200087	-	157,859
CSHCS Care Coordination	93.994	MDHHS	20200087	-	3,660
Fetal Infant Mortality Review	93.994	MDHHS	20200087	-	2,160
Public Health Functions & Infrastructure	93.994	MDHHS	20200087	-	39,465
				-	203,144
Total U.S. Department of Health and Human Services				2,455,474	10,515,640
Corporation for National and Community Service					
Foster Grandparent/Senior Companion Cluster:					
Foster Grandparent Program	94.011	Direct	13SFNMI006	-	245,733
U.S. Department of Homeland Security					
Marine Safety Program	97.012	MDNR	MSR-M20-481	-	1,728
Emergency Food and Shelter:					
National Board Program	97.024	UWSC	481400-005	-	453

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Schedule of Expenditures of Federal Awards

For the Year Ended September 30, 2020

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number	Total Subawards	Federal Expenditures
U.S. Department of Homeland Security (Concluded)					
COVID-19- Public Assistance Grant - MI Coronavirus Disaster	97.036	MSP	FEMA-4494-DR-MI-PA	$ -	$ 18,472
Public Assistance Grant - Emergency Protective Measures	97.036	MSP	FEMA-4547-DR-MI-PA	-	35,535
Public Assistance Grant - Imerman Park	97.036	MSP	FEMA-4547-DR-MI-PA	-	962
				-	54,969
Emergency Management Performance Grant	97.042	MSP	EMC-2020-EP-00005	-	44,738
3rd District Regional Homeland Security Grant	97.067	Iosco	EMW-2017-SS-00013	-	3,763
3rd District Regional Homeland Security Grant	97.067	Midland	EMW-2018-SS-00042	-	14,034
				-	17,797
Total U.S. Department of Homeland Security				-	119,685
Total Expenditures of Federal Awards				$ 6,537,956	$ 20,011,799

concluded

See notes to schedule of expenditures of federal awards.

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, 2020. 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
Iosco	Iosco County, Michigan
LEO	Labor and Economic Opportunity
Midland	Midland County, Michigan
MDE	Michigan Department of Education
MDT	Michigan Department of Treasury
MDEGLE	Michigan Department of Environmental, Great Lakes and Energy
MDHHS	Michigan Department of Health and Human Services
MDNR	Michigan Department of Natural Resources
MDOT	Michigan Department of Transportation
MOAS	Michigan Office of Aging Services
MPTA	Michigan Public Transit Association
MSP	Michigan State Police
RUM	Regents of U of M
SCAO	State Court Administrative Office
UWSC	United Way of Saginaw County

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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*

April 30, 2021

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, 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 April 30, 2021. Our report includes a reference to other auditors who audited the financial statements of the 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.

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.

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5800 Gratiot, Suite 201, Saginaw, MI 48638 989.799.9580

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.

Rehmann Robson LLC

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

December 14, 2021

Board of Commissioners
County of Saginaw
Saginaw, Michigan

Report on Compliance for Each Major Federal Program

We have audited the compliance of the **County of Saginaw, Michigan** (the "County") with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2020. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Independent Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

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

COUNTY OF SAGINAW, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2020

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:

Assistance Listing Number	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
21.019	COVID-19 - Coronavirus Relief Funds
93.044, 93.045, & 93.053	Aging Cluster
93.558	Temporary Assistance for Needy Families (TANF)

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, 2020

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

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Summary Schedule of Prior Audit Findings
For the Year Ended September 30, 2020

2019-001 - Bank Reconciliations

Management did not perform timely bank reconciliations for all bank and investment accounts maintained by the County and there were unreconciled balances in the completed reconciliations. This issue has been corrected in the current year.

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