
Livingston County, Michigan

**Federal Awards Supplemental Information
December 31, 2020**

Independent Auditor's Reports

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Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Commissioners
Livingston County, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Livingston County, 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 15, 2021, which contained unmodified opinions on the financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to June 15, 2021. We did not audit the financial statements of Livingston County Road Commission, which represents 71 percent, 77 percent, and 86 percent of assets, net position, and revenue, respectively, of the aggregate discretely presented component units. Those financial statements were audited by other auditors, whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Livingston County Road Commission, is based on the report of the other auditors.

The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis, as required by the 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Plante & Moran, PLLC

June 15, 2021

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*

Independent Auditor's Report

To Management and the Board of Commissioners
Livingston County, Michigan

We have audited, in accordance with 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 Livingston County, 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 15, 2021. Our report includes a reference to other auditors who audited the financial statements of Livingston County Road Commission, as described in our report on Livingston County, Michigan'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. The financial statements of Livingston County Road Commission were not audited in accordance with *Government Auditing Standards*.

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 County'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*.

To Management and the Board of Commissioners
Livingston County, Michigan

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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Moran, PLLC

June 15, 2021

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required
by the Uniform Guidance

Independent Auditor's Report

To the Board of Commissioners
Livingston County, Michigan

Report on Compliance for Each Major Federal Program

We have audited Livingston County, Michigan's (the "County") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (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 auditor's results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the Livingston County Road Commission. The Livingston County Road Commission is not included in the County's schedule of expenditures of federal awards during the year ended December 31, 2020. Our audit, described below, did not include the operations of the Livingston County Road Commission because the component unit engaged other auditors to perform an audit.

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 program.

Auditor's 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* (the "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 the major federal program for the year ended December 31, 2020.

To the Board of Commissioners
Livingston County, Michigan

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 a 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.

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.

Plante & Moran, PLLC

June 15, 2021

Livingston County, Michigan

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2020

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
Clusters:				
Federal Transit Cluster - U.S. Department of Transportation:				
Federal Section 5307 Operating Assistance - 2020	20.507		\$ -	\$ 1,300,987
COVID-19 - Federal Section 5307 Operating Assistance	20.507		-	559,504
Federal Section 5307 Preventative Maintenance - 2019	20.507		-	82,974
Federal Section 5307 CMAQ Bus Purchase - 2019	20.507		-	115,525
Federal Section 5307 Program Income - 2020	20.507		-	24,432
Federal Section STP Flex Funds Bus Purchase	20.507		-	1,954
Federal Section 5339 Bus & Bus Facilities - 2019	20.526		-	7,710
Federal Section 5339 Bus & Bus Facilities - 2020	20.526		-	51,044
Total Federal Transit Cluster			-	2,144,130
Highway Planning and Construction Cluster - U.S. Department of Transportation Federal Highway Administration - Passed through Southeast Michigan Council of Governments - Highway Planning and Construction				
	20.205	2018-0009/Z12/S1	-	12,085
Highway Safety Cluster - U.S. Department of Transportation National Highway Traffic Safety Administration - Passed through Michigan State Police Office of Highway Safety Planning - State and Community Highway Safety				
	20.600	PT-20-06 / PT-19-29	-	17,526
Drinking Water State Revolving Fund Cluster - U.S. Environmental Protection Agency Passed through the Michigan Department of Environmental Quality - State Drinking Water Revolving Fund - Standard				
	66.468	N/A	-	16,444
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the State of Michigan Department of Community Health:				
Medicaid Outreach Activities	93.778	202000076-00	-	42,892
CSHCS Medicaid Outreach Activities	93.778	202000076-00	-	21,543
CSHCS Care Coordination	93.778	202000076-00	-	5,349
CSHCS Outreach & Advocacy	93.778	202000076-00	-	41,320
Total Medicaid Cluster			-	111,104
Other programs:				
U.S. Department of Agriculture - Passed through State of Michigan Department of Health - Special Supplemental Food Program for Women, Infants, and Children				
	10.557	202000076-00	-	351,097
U.S. Department of Health and Human Services:				
Substance Abuse & Mental Health Services	93.243		-	320,852
COVID-19 - Provider Relief Fund	93.498		-	157,573
Passed through the National Association of County and City Health Officials - Medical Reserve Corps Small Grant Program				
	93.008	MRC 20-2586	-	7,500
Passed through the State of Michigan Department of Health and Human Services:				
Bioterrorism - Focus A , EPI & CRI	93.069	202000076-00	-	196,988
TB Control	93.116	202000076-00	-	648
Public Health Emergency Response Cooperative Agreement	93.354	N/A	-	273,000
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases:				
Contract Tracing	93.323	202000076-00	-	232,090
Infection Prevention	93.323	202000076-00	-	20,000
Total COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases			-	252,090
Maternal and Child Health Services:				
Maternal and Child Health Services	93.994	202000076-00	-	39,491
CSHCS Care Coordination	93.994	202000076-00	-	7,369
Total Maternal and Child Health Services			-	46,860
PPHF Capacity Building Assistance - Immunization IAP				
	93.539	202000076-00	-	76,265
Immunization:				
Immunization IAP & Fixed Fees	93.268	202000076-00	-	6,454
Immunization - Vaccine for Children	93.268	202000076-00	-	44,602
Epidemiology and Laboratory Capacity for Infectious Diseases - Influenza Vaccination	93.268	202000076-00	-	20,691
Total immunization			-	71,747
Child Support Enforcement - Cooperative Agreement				
Child Support Enforcement - Cooperative Agreement Incentives	93.563	CSFOC17-47001	-	1,239,139
Child Support Enforcement - Family Support Cooperative Agreement	93.563	CSFOC17-47002	-	272,387
	93.563	CSPA17-47002	-	192,548
Total Child Support Enforcement			-	1,704,074
Foster Care Title IV-E				
	93.658	E20203648-00 / E20212851-00	-	24,374
Total passed through the State of Michigan Department of Human Services				
			-	2,646,046
Total U.S. Department of Health and Human Services - Nonclusters				
			-	3,131,971

See notes to schedule of expenditures of federal awards.

Livingston County, Michigan

Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2020

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
Other programs (continued):				
U.S. Department of Homeland Security:				
Passed through Michigan State Police:				
Emergency Management Performance Grant (EMPG)	97.042	N/A	\$ -	\$ 41,321
Homeland Security:				
Homeland Security Grant Program FY 17	97.067	N/A	-	3,278
Homeland Security Grant Program FY 18	97.067	N/A	-	43,620
Homeland Security Grant Program FY 19	97.067	N/A	-	30,641
Total Homeland Security			-	77,539
Total passed through the Michigan State Police			-	118,860
Passed through State of Michigan Department of Natural Resources				
Federal Boating Safety Assistance - Marine Safety Grant	97.012	N/A	-	5,599
Total U.S. Department of Homeland Security			-	124,459
U.S. Department of Transportation:				
Federal Section 5311 Operating	20.509		20,725	20,725
COVID-19 - Federal Section 5311 Operating	20.509		41,554	41,554
COVID-19 - Federal Section 5311 Operating	20.509		22,350	22,350
Passed through Michigan State Police - Hazardous Materials Emergency Preparedness Grant	20.703	N/A	-	1,926
Total U.S. Department of Transportation - Nonclusters			84,629	86,555
U.S. Department of the Interior, National Park Service -				
Passed through Michigan Department of Natural Resources -				
Outdoor Recreation Acquisition, Development, and Planning	15.916	26-01775	-	2,045
U.S. Department of Housing and Urban Development -				
Passed through Michigan Strategic Fund -				
Community Development Block Grant	14.228	MSC 220018-CV1	-	14,274
U.S. Department of Treasury:				
Passed through Michigan Department of Treasury:				
COVID-19 - First Responder Hazard Pay Premiums Program	21.019	47-0000 FRHPPP	-	229,000
COVID-19 - Public Safety and Public Health Payroll Reimbursement	21.019	47-0000 PSPHPR	-	1,879,105
COVID-19 - Coronavirus Relief Local Government Grants	21.019	47-0000 CRLGG	-	1,182,790
Total Michigan Department of Treasury			-	3,290,895
Passed through Michigan Department of Health and Human Services:				
COVID-19 - Coronavirus Relief Funds Act Contact Tracing	21.019	20210261-00	-	300,000
COVID-19 - Coronavirus Relief Funds Act Immunization COVID Response	21.019	20210261-00	-	30,798
COVID-19 - Coronavirus Relief Funds Act Local Health Dept Tracing	21.019	20210261-00	-	94,301
Total Michigan Department of Health and Human Services			-	425,099
Total U.S. Department of Treasury			-	3,715,994
U.S. Department of Justice:				
Passed through Michigan Department of Health and Human Services:				
Juvenile Justice & Delinquency Prevention	16.540	E20182774-00	-	21,010
Juvenile Justice & Delinquency Prevention	16.540	E20203313-001	-	29,580
Total Juvenile Justice & Delinquency Prevention			-	50,590
Formula Edward Byrne Memorial Justice Assistance	16.738	N/A	-	292,003
Total passed through Michigan Department of Health and Human Services			-	342,593
Passed through Michigan State Police:				
COVID-19 - Coronavirus Emergency Supplemental Funding	16.034	CESF-8-47-0232	-	54,466
COVID-19 - Coronavirus Emergency Supplemental Funding	16.034	CESF-8-47-077	-	12,567
COVID-19 - Coronavirus Emergency Supplemental Funding	16.034	CESF-7-2020	-	50,602
Total passed through the Michigan State Police			-	117,635
Total U.S. Department of Justice			-	460,228
Total federal awards			\$ 84,629	\$ 10,187,912

See notes to schedule of expenditures of federal awards.

Notes to Schedule of Expenditures of Federal Awards

Year Ended December 31, 2020

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Livingston County, 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* (the "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.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the same basis of accounting as the financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement, except for expenditures related to CFDA 21.019, Coronavirus Relief Fund (CRF). CRF does not apply the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, but rather applies the U.S. Department of Treasury's guidance and frequently asked questions, as outlined in the 2020 Compliance Supplement Addendum. Pass-through entity identifying numbers are presented where available.

The County has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

Schedule of Findings and Questioned Costs

Year Ended December 31, 2020

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified
Internal control over financial reporting:
• Material weakness(es) identified? Yes X No
• Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes X None reported
Noncompliance material to financial statements noted? Yes X None reported

Federal Awards

Internal control over major programs:
• Material weakness(es) identified? Yes X No
• Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes X None reported
Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? Yes X No

Identification of major programs:

Table with 3 columns: CFDA Number, Name of Federal Program or Cluster, Opinion. Row 1: 21.019, Coronavirus Relief Fund, Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$750,000
Auditee qualified as low-risk auditee? X Yes No

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None