

Lenawee County,
Michigan



Year Ended
December 31,
2018

Single Audit Act
Compliance

LENAWEE COUNTY, MICHIGAN

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**Independent Auditors' Report on the Schedule of Expenditures of Federal Awards
Required by the Uniform Guidance**

June 26, 2019

Honorable Members of the
Board of Commissioners
of Lenawee County, Michigan
Adrian, 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 *Lenawee County, Michigan* (the "County"), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 26, 2019, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Rehmann Robson LLC

LENAWEE COUNTY, MICHIGAN

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2018

Federal Agency / Cluster /Program Title	CFDA Number	Passed Through	Pass-through / Grantor Number	Federal Expenditures
U.S. Department of Agriculture				
Child Nutrition Cluster:				
School Breakfast Program	10.553	MDE	46-000-8003	\$ 25,487
National School Lunch Program	10.555	MDE	46-000-8003	38,542
Special Snack Program	10.555	MDE	46-000-8003	10,241
Food Donation - Entitlement Commodities (noncash)	10.555	MDE	46-000-8003	3,619
				<u>52,402</u>
Total Child Nutrition Cluster				<u>77,889</u>
U.S. Department of Justice				
Adult Drug Court Discretionary Grant Program	16.585	MSP	2016-DC-BX-0044	<u>112,238</u>
State Criminal Alien Assistance Program	16.606	Direct	n/a	<u>2,555</u>
Bullet Proof Vest Partnership	16.607	Direct	n/a	<u>4,141</u>
Edward Byrne Memorial Formula Grant	16.738	MSP	n/a	3,419
Byrne Justice Assistance Grant	16.738	MSP	70859-5-13-B	13,587
				<u>17,006</u>
Total U.S. Department of Justice				<u>135,940</u>
U.S. Department of Transportation				
Highway Safety Cluster -				
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Program -				
Adult Drug Treatment Court	20.601	MSP	n/a	<u>31,960</u>
Environmental Protection Agency				
Drinking Water State Revolving Fund Cluster:				
Capitalization Grants for Drinking Water				
State Revolving Funds:				
* Operator Assistance	66.468	MDEQ	n/a	219
* Source Water Assessment	66.468	MDEQ	n/a	800
* Capacity Development	66.468	MDEQ	n/a	300
				<u>1,319</u>

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LENAWEE COUNTY, MICHIGAN

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2018

Federal Agency / Cluster /Program Title	CFDA Number	Passed Through	Pass-through / Grantor Number	Federal Expenditures
U.S. Department of Health and Human Services				
Aging Cluster:				
Special Programs for the Aging Title III, Part B -				
Grants for Supportive Services and Senior Centers:				
* Outreach	93.044	Region 2	n/a	\$ 15,932
* Senior Center Staffing	93.044	Region 2	n/a	19,648
* Volunteer Transportation	93.044	Region 2	n/a	7,336
* 3-B Chore	93.044	Region 2	n/a	3,048
* Home Care Assistance	93.044	Region 2	n/a	15,540
				<u>61,504</u>
Special Programs for the Aging Title III, Part C -				
Nutrition Services:				
* Nutrition Congregate	93.045	Region 2	n/a	103,875
* Home Delivered Meals	93.045	Region 2	n/a	95,722
				<u>199,597</u>
* Nutrition Congregate	93.053	Region 2	n/a	37,533
* Home Delivered Meals	93.053	Region 2	n/a	156,641
				<u>194,174</u>
Total Aging Cluster				<u>455,275</u>
National Family Caregiver Support:				
* 3-E Respite	93.052	Region 2	n/a	2,482
* Information and Assistance	93.052	Region 2	n/a	1,849
* Caregiver Education	93.052	Region 2	n/a	16,404
* Volunteer Transportation	93.052	Region 2	n/a	18,038
* Adult Day Care	93.052	Region 2	n/a	2,600
				<u>41,373</u>
Public Health Emergency Preparedness -				
* Bioterrorism	93.069	MDHHS	20180079	<u>124,521</u>
* Wise Woman Program	93.094	MDHHS	20180079	<u>33,080</u>
* Tuberculosis Control	93.116	MDHHS	20180079	<u>62</u>
* Family Planning Services	93.217	MDHHS	20180079	<u>93,450</u>
Immunization Cooperative Agreements:				
* Immunization - Vaccines (noncash)	93.268	MDHHS	20180079	131,285
* Immunization - IAP	93.268	MDHHS	20180079	10,533
				<u>141,818</u>
Medicare/Medicaid Assistance Program -				
* State Health Insurance Assistance Program	93.324	Region 2	n/a	<u>4,063</u>

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LENAWEE COUNTY, MICHIGAN

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2018

Federal Agency / Cluster /Program Title	CFDA Number	Passed Through	Pass-through / Grantor Number	Federal Expenditures
U.S. Department of Health and Human Services (concluded)				
PPHF Capacity Building Assistance				
* Immunization - IAP	93.539	MDHHS	20180079	\$ 38,500
Child Support Enforcement:				
Title IV-D - CRP Friend of the Court	93.563	MDHHS	CSFOC17-46001	729,040
Title IV-D - CRP Prosecuting Attorney	93.563	MDHHS	CSPA17-46002	133,627
Performance Incentive Payment	93.563	MDHHS	n/a	152,054
				<u>1,014,721</u>
Medicaid Cluster:				
* CSHCS Medicaid Title XIX	93.778	MDHHS	20180079	16,085
* Medicaid Title XIX Outreach	93.778	MDHHS	20180079	25,643
* CSHCS Care Coordination Plan of Care	93.778	MDHHS	20180079	14,600
* CSHCS Medicaid Elevated Blood Lead	93.778	MDHHS	20180079	2,621
* CSHCS Outreach and Advocacy	93.778	MDHHS	20180079	20,000
				<u>78,949</u>
Cancer Prevention and Control Programs -				
* BCCP Coordination	93.898	MDHHS	20180079	<u>24,040</u>
Maternal & Child Health Services Block Grants to the States:				
* Family Planning	93.994	MDHHS	20180079	19,048
* Childhood Lead Poisoning	93.994	MDHHS	20180079	15,000
* Local MCH - Family Planning	93.994	MDHHS	20180079	43,088
* CSHCS Care Coordination	93.994	MDHHS	20180079	770
* Public Health Function & Infrastructure - MCH	93.994	MDHHS	20180079	4,000
				<u>81,906</u>
Total U.S. Department of Health and Human Services				<u>2,131,758</u>
U.S. Department of Homeland Security				
Marine Safety Program Grant	97.012	MDNR	n/a	<u>18,100</u>
Emergency Management Performance Grant	97.042	MSP	n/a	<u>29,091</u>
State Homeland Security Grant - 2016	97.067	Ingham	n/a	33,426
State Homeland Security Grant - 2017	97.067	Ingham	n/a	36,865
				<u>70,291</u>
Total U.S. Department of Homeland Security				<u>117,482</u>
Total Expenditures of Federal Awards				<u>\$ 2,496,348</u>
				concluded

See notes to the schedule of expenditures of federal awards.

LENAWEE COUNTY, MICHIGAN

Notes to Schedule of Expenditures of Federal Awards

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Lenawee County, Michigan (the "County") under programs of the federal government for the year ended December 31, 2018. 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.

The County's reporting entity is defined in Note 1 of the County's basic financial statements. The County's financial statements include the operations of the Lenawee County Road Commission and Lenawee Transportation Corporation, discretely-presented component units, which received federal awards that are not included in the Schedule for the year ended December 31, 2018, as these entities were separately audited.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

For purposes of charging indirect costs to federal awards, the County has not elected to use the 10 percent de minimis cost rate as permitted by §200.414 of the Uniform Guidance.

The County does not have any subrecipients and, hence, there is no subrecipient column reported on the Schedule.

During fiscal year 2018, the County did not receive any of the funding from the Michigan Department of Transportation (MDOT) for the Airport Improvement Program and as such the funds are not included on the Schedule in the current year.

3. FISCAL REPORTING

Certain departments report on a different fiscal year than the County. Grants accounted for and reported on year-ends other than December 31, 2018 are denoted as such in the Schedule with an asterisk (*) for September 30 year ends.

LENAWEE COUNTY, MICHIGAN

Notes to Schedule of Expenditures of Federal Awards

4. 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
Ingham	Ingham County, Michigan
MDE	Michigan Department of Education
MDEQ	Michigan Department of Environmental Quality
MDHHS	Michigan Department of Health and Human Services
MDNR	Michigan Department of Natural Resources
MSP	Michigan State Police
Region 2	Region 2 Area Agency on Aging



**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 26, 2019

Honorable Members of the
Board of Commissioners
of Lenawee County, Michigan
Adrian, 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 *Lenawee County, Michigan* (the "County"), as of and for the year ended December 31, 2018, 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 26, 2019. Our report includes a reference to other auditors who audited the financial statements of the Lenawee County Road Commission and the Lenawee Transportation Corporation, 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. The financial statements of the Lenawee County Medical Care Facility 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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs, as item 2018-001 that we consider to be a material weakness.

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 determination of financial statement amounts. 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*.

Lenawee County's Response to Finding

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 black ink that reads "Rehmann Lobson LLC". The signature is written in a cursive, flowing style.

**Independent Auditors' Report on Compliance for the Major Federal Program
and on Internal Control over Compliance Required by the Uniform Guidance**

June 26, 2019

Honorable Members of the
Board of Commissioners
of Lenawee County, Michigan
Adrian, Michigan

Report on Compliance for the Major Federal Program

We have audited the compliance of *Lenawee County, 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, 2018. 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 include the operations of the Lenawee County Road Commission and the Lenawee Transportation Corporation. Our audit, described below, did not include the operations of the Lenawee County Road Commission and the Lenawee Transportation Corporation because they arranged for separate audits and did not meet the threshold for a single 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.

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 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). 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 the 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, 2018.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2018-002. Our opinion on the major federal program is not modified with respect to this matter.

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2018-002 that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

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.

A handwritten signature in black ink that reads "Rehmann Lohman LLC". The signature is written in a cursive style with a large, prominent 'R' at the beginning.

LENAWEE COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs For the Year Ended December 31, 2018

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? X yes no

Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified? X yes none reported

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

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

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Type of Report</u>
93.563	Child Support Enforcement	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? X yes no

LENAWEE COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2018

SECTION II - FINANCIAL STATEMENT FINDINGS

2018-001 - Material Audit Adjustments

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

Criteria. The County is responsible for the reconciliation of all general ledger accounts to their underlying balances for the purpose of creating a reasonably adjusted trial balance from which the basic financial statements are derived.

Condition. We identified and proposed adjustments (which were approved and posted by management) to adjust the County's general ledger to the appropriate balances, as follows:

- Taxes receivable and deferred inflows were initially overstated by approximately \$117,000 in the general fund and approximately \$50,000 in the drain commission component unit.
- Due from other governments and intergovernmental revenues were initially overstated by approximately \$48,000 in the airport fund.
- Accounts payable in the general fund and corresponding expenditures were initially understated by approximately \$49,000.
- The drain commission component unit accounts payable and expenses for retainage were initially overstated by approximately \$95,000.
- Construction in progress for the governmental activities capital assets was initially understated by approximately \$6,569,000.
- Accrued interest on long-term debt for the governmental activities was initially understated by approximately \$50,000.

Cause. Existing year-end closing procedures did not detect certain adjustments necessary to properly record year-end balances.

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

Recommendation. Management has already taken appropriate corrective action by reviewing and approving the proposed audit adjustments.

View of Responsible Officials. We agree with this finding. Training of essential personnel and maintaining timeliness will prevent future occurrences of financial reporting issues. Going forward, more time will be dedicated to the preparation of the financial statements and financial ledger transactions to ensure accuracy, timeliness and prevent material weaknesses.

LENAWEE COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2018

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2018-002 - Allowable Costs/Cost Principles - Payroll Charges

Finding Type. Immaterial Noncompliance; Significant Deficiency in Internal Controls over Compliance.

Program. Child Support Enforcement (CFDA# 93.563); U.S. Department of Health and Human Services; Passed through the Michigan Department of Health and Human Services; Project numbers CSFOC17-46001 and CSPA17-46002.

Criteria. Uniform Guidance requires the County to support payroll charged to federal cost objectives with adequate documentation that costs are reasonable for the services rendered and conform to the written policy established by the entity. The County's system of internal control requires that personnel activity reports be completed for employees who split their time between multiple cost objectives, and semi-annual payroll certifications for those charged to a single federal cost objective. Personnel activity reports must reflect an after-the-fact distribution of the actual activity of each employee, account for the total activity of each employee, and be prepared at least monthly to coincide with one or more pay periods.

Condition. The County uses both the 100% certification and personnel activity report methods for supporting payroll charged to federal cost objectives. The personnel activity reports used for Friend of the Court employees are daily time logs that are summarized for reporting and allocation of costs by a third party vendor. The personnel activity report completed by one employee did not agree to the time charged on the summary reports for one of the 40 transactions selected for testing.

Cause. This condition appears to be the result of an error by the County's third party vendor during the process of summarizing personnel activity reports.

Effect. As a result of this condition, the County did not fully comply with the Uniform Guidance applicable to the above noted grants.

Questioned Costs. No costs have been questioned as a result of this finding.

Recommendation. We recommend that the County review the process for accumulating and summarizing time and effort with its new third party vendor to minimize the likelihood of errors in the reporting process.

View of Responsible Officials. We agree with this finding. The County payroll department will work with Friend of the Court and our third party vendor to ensure accuracy and proper supporting documentation for personnel activity reports.



LENAWEE COUNTY, MICHIGAN

Summary Schedule of Prior Audit Findings

For the Year Ended December 31, 2018

None reported.

