

**CHARTER TOWNSHIP OF
BLOOMFIELD, MICHIGAN**

SUPPLEMENTAL INFORMATION TO
FINANCIAL STATEMENTS

FEDERAL AWARDS

Year ended March 31, 2021

CHARTER TOWNSHIP OF BLOOMFIELD, MICHIGAN

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**INDEPENDENT AUDITOR’S REPORT ON SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the Township Board
Charter Township of Bloomfield, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Charter Township of Bloomfield, Michigan (the “Township”), as of and for the year ended March 31, 2021, and the related notes to the financial statements, which collectively comprise the Township’s basic financial statements. We issued our report under separate cover, which contained opinions on those financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements the collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not 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 basis 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.

UHY *LLP*

Farmington Hills, Michigan
September 22, 2021

Charter Township of Bloomfield, Michigan
Schedule of Expenditures of Federal Awards
For the Year Ended March 31, 2021

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant Number	Pass-through Grantor's Number	Federal Expenditures	Expenditures Passed to Subrecipients
Department of Homeland Security:					
<i>Direct Award:</i>					
Federal Emergency Management Agency (FEMA) Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036 97.036	164518 142976	N/A N/A	\$ 102,674 57,131	\$ - -
Assistance to Firefighters Grant-2018	97.044	EMW-2018-FO-02570	N/A	33,186	-
Assistance to Firefighters Grant-2019	97.044	EMW-2019-FG-02232	N/A	292,220	-
Subtotal				<u>325,406</u>	<u>-</u>
Total Department of Homeland Security				<u>485,211</u>	<u>-</u>
Department of Treasury:					
<i>Pass-through Michigan Department of Treasury:</i>					
COVID-19 Coronavirus Relief Fund-First Responder Hazard Pay 2020	21.019	N/A	N/A	135,000	-
<i>Pass-through U.S. Department of Health and Human Services Michigan Department of Treasury:</i>					
COVID-19 Coronavirus Relief Fund-Local Government Grant	21.019	N/A	N/A	37,621	-
<i>Pass-through Oakland County:</i>					
COVID-19 Coronavirus Relief Fund-Oakland Together CVT COVID Support Program - Resolution 20255	21.019	N/A	N/A	244,625	-
COVID-19 Coronavirus Relief Fund- Oakland Together COVID Support Fund - Resolution 20667	21.019	N/A	N/A	21,600	-
COVID-19 Coronavirus Relief Fund-Oakland Together COVID Support Fund - Resolution 20589	21.019	N/A	N/A	746,999	-
COVID-19 Coronavirus Relief Fund-Oakland Together CVT COVID Support Program - Resolution 20476	21.019	N/A	N/A	76,421	-
COVID-19 Coronavirus Relief Fund-Oakland Together COVID Support Fund - Resolution 20667c	21.019	N/A	N/A	27,122	-
Total Department of Treasury				<u>1,289,368</u>	<u>-</u>
Department Health and Human Services:					
<i>Direct Award:</i>					
COVID-19 Provider Relief Fund (Corona Aid, Relief, and Economic Security -CARES Act)	93.498	N/A	N/A	36,577	-
Election Commission:					
<i>Pass-through Michigan Department of State Oakland County:</i>					
COVID-19 Help America Vote Act Requirements Payments (HAVA) CARES Act	90.401	N/A	N/A	17,615	-
Department of Justice:					
<i>Pass-through Office of Justice Programs Bureau of Justice Assistance:</i>					
Bulletproof Vest Partnership Program-2017	16.607	N/A	N/A	26,800	-
<i>Pass-through State of Michigan:</i>					
Equitable Sharing Program- 262 Federal Forfeitures	16.922	N/A	N/A	65,276	-
Equitable Sharing Program-704 OCVCTF Federal Forfeitures	16.922	N/A	N/A	13,172	-
Subtotal				<u>78,448</u>	<u>-</u>
Total Department of Justice				<u>105,248</u>	<u>-</u>
Office of National Drug Control Policy:					
<i>Pass-through U.S Office of National Drug Control Policy/ State of Michigan - Dept of State Police / Oakland County:</i>					
High Intensity Drug Trafficking Areas Program	95.001	N/A	N/A	4,875	-
Department of Housing & Urban Development:					
<i>Pass-through City of Bloomfield Hills:</i>					
Community Development Block Grants/Entitlement Grants-City of Bloomfield Hills - CDBG Grant	14.218	N/A	N/A	10,769	-
<i>Pass-through programs from Oakland County:</i>					
Community Development Block Grants/Entitlement Grants- 2019 (MOW)	14.218	N/A	N/A	8,717	-
Community Development Block Grants/Entitlement Grants-2020 (MOW)	14.218	N/A	N/A	8,327	-
Community Development Block Grants/Entitlement Grants- 2017 (MHR)	14.218	N/A	N/A	4,788	-
Community Development Block Grants/Entitlement Grants-2018 (MHR)	14.218	N/A	N/A	35,233	-
Community Development Block Grants/Entitlement Grants 2019 (MHR)	14.218	N/A	N/A	2,382	-
Community Development Block Grants/Entitlement Grants-2018 Wages (MHR)	14.218	N/A	N/A	13,721	-
Total Department of Housing & Urban Development				<u>83,937</u>	<u>-</u>
TOTAL FEDERAL AWARDS				<u>\$ 2,022,851</u>	<u>\$ -</u>

CHARTER TOWNSHIP OF BLOOMFIELD, MICHIGAN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
March 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of Charter Township of Bloomfield, Michigan (the "Township") the year ended March 31, 2021. Expenditures reported on the Schedule are reported on the same basis of accounting, the *modified accrual basis*, as the financial statements, although the basis for determining when federal awards are expended is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"), wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

2. INDIRECT COST RATE

The Township has elected to use the 10% de minimis indirect cost rate allowed under Uniform Guidance.

3. SUB-RECIPIENTS

The Township did not provide federal awards to sub-recipients for the year ended March 31, 2021.

4. SUBSEQUENT EVENTS

All subsequent events relative to the major programs were evaluated through September 22, 2021, the date the accompanying reports were available to be issued.

INDEPENDENT AUDITOR'S 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

To the Township Board
Charter Township of Bloomfield, 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of the Charter Township of Bloomfield, Michigan (the "Township"), as of and for the year ended March 31, 2021, and the related notes to the financial statements, which collectively comprise the Townships' basic financial statements, and have issued our report thereon dated September 22, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements of the Township, we considered the Township'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township'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 may exist that have not been identified.

To the Township Board
Charter Township of Bloomfield, Michigan
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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Township'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*.

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

The logo for UHY LLP, featuring the letters 'UHY' in a large, stylized, cursive font, with 'LLP' in a smaller, simpler font to the right.

Farmington Hills, Michigan
September 22, 2021

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

To the Township Board
Charter Township of Bloomfield, Michigan

We have audited Charter Township of Bloomfield, Michigan (the "Township") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Township's major federal programs for the year ended March 31, 2021. The Township's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Township'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 Township'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 Township's compliance.

Opinion on Each Major Federal Program

In our opinion, the Township 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 March 31, 2021.

Report on Internal Control over Compliance

Management of Bloomfield Township 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 Township'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 Township'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.

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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Farmington Hills, Michigan
September 22, 2021

CHARTER TOWNSHIP OF BLOOMFIELD, MICHIGAN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year ended March 31, 2021

Section I – Summary of Auditor’s Results:

Type of auditor’s report issued: Unmodified

Internal control over consolidated financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified not considered to be material weaknesses? Yes None noted

Noncompliance material to the consolidated financial statements noted? Yes None noted

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified not considered to be material weaknesses? Yes None reported

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? Yes No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Opinion</u>
21.019	Coronavirus Relief Fund	Unmodified

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

Is the auditee qualified as a low-risk auditee? Yes No

Section II – Financial Statement Audit Findings

Prior Year – N/A
 Current Year – None

Section III – Federal Program Audit Findings

Prior Year – N/A
 Current Year – None