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# Huron-Clinton Metropolitan Authority

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**Federal Awards Supplemental Information  
December 31, 2023**

### **Independent Auditor's Reports**

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	1
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	2-3
Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	4-6

<b>Schedule of Expenditures of Federal Awards</b>	7
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<b>Notes to Schedule of Expenditures of Federal Awards</b>	8
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<b>Schedule of Findings and Questioned Costs</b>	9-13
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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 Directors  
Huron-Clinton Metropolitan Authority

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Huron-Clinton Metropolitan Authority as of and for the year ended December 31, 2023 and have issued our report thereon dated June 20, 2024, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. We have not performed any procedures with respect to the audited financial statements subsequent to June 20, 2024.

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 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 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 financial statements or to the 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 financial statements as a whole.

*Plante & Moran, PLLC*

August 22, 2024

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 Directors  
Huron-Clinton Metropolitan Authority

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, each major fund, and the aggregate remaining fund information of Huron-Clinton Metropolitan Authority (the "Authority"), as of and for the year ended December 31, 2023 and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated June 20, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Authority'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority'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 Authority'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 preceding paragraph 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 were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Findings 2023-001, 2023-002, and 2023-003, that we consider to be material weaknesses.

**Report on Compliance and Other Matters**

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

**The Authority's Responses to the Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Authority's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Authority's responses were not subjected to the other auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on them.

To Management and the Board of Directors  
Huron-Clinton Metropolitan Authority

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

*Plante & Moreau, PLLC*

June 20, 2024

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 Directors  
Huron-Clinton Metropolitan Authority

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Huron-Clinton Metropolitan Authority's (the "Authority") compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the Authority's major federal program for the year ended December 31, 2023. The Authority's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Authority complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended December 31, 2023.

***Basis for Opinion on Each Major Federal Program***

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

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

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Authority's federal program.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Authority's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Authority's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Authority's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Authority's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance that are required to be reported in accordance with the Uniform Guidance, which are described in the accompanying schedule of findings and questioned costs as Findings 2023-004 and 2023-005. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Authority's responses to the noncompliance findings identified in our compliance audit and described in the accompanying schedule of findings and questioned costs. The Authority's responses were not subjected to the other auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on them.

### ***Report on Internal Control Over Compliance***

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance, and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

To the Board of Directors  
Huron-Clinton Metropolitan Authority

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Findings 2023-004 and 2025-005 to be material weaknesses. 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 of those charged with governance.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on the Authority's responses to the internal control over compliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Authority's responses were not subjected to the other auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on them.

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*

August 22, 2024



## Huron-Clinton Metropolitan Authority

### Schedule of Expenditures of Federal Awards

Year Ended December 31, 2023

Federal Agency/Pass-through Agency/Program Title	Assistance Listing Number	Grant ID/Pass-through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
U.S. Environmental Protection Agency:				
Passed through Michigan Department of Environment - Great Lakes and Energy - Nonpoint Source Implementation Grants - Lake St. Clair Metropark Beach Restoration	66.460	C995547420	\$ -	\$ 10,000
Great Lakes Program - Protecting Lake Erie Marsh & Waters with Green Infrastructure Practices	66.469	00E03125	-	200,219
Total U.S. Environmental Protection Agency			-	210,219
U.S. Department of the Interior - Passed through Michigan Department of Natural Resources:				
Outdoor Recreation, Acquisition, Development, and Planning - Oakwoods Accessible Nature Trails	15.916	26-01821	-	124,000
Outdoor Recreation, Acquisition, Development, and Planning - Lower Huron Walnut Grove Campground	15.916	26-01842	-	907
Total U.S. Department of the Interior			-	124,907
U.S. Department of Agriculture - Passed through Great Lakes Restoration Initiative - COOPERATIVE FORESTRY ASSISTANCE - Lake St. Clair Metropark Wetland Filtration Enhancement Project	10.664	19-DG-11420000-027	-	19,798
U.S. Department of Commerce:				
Passed through Great Lakes Commission - Habitat Conservation - Lake Erie Metropark-NOAA	11.463	NA18NMF4630293	-	915,946
Passed through Great Lakes Fisheries Commission - Habitat Conservation - Implementing Priority Fish Habitat Restoration Projects of GLFC Lake Committees	11.463	NA22NMF4630144	-	199,635
Total U.S. Department of Commerce			-	1,115,581
Total			\$ -	\$ 1,470,505

**Notes to Schedule of Expenditures of Federal Awards**

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**Year Ended December 31, 2023**

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Huron-Clinton Metropolitan Authority (the "Authority") under programs of the federal government for the year ended December 31, 2023. 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 Authority, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Authority.

**Note 2 - Summary of Significant Accounting Policies**

Expenditures reported in the Schedule are reported on the accrual basis of accounting (GAAP). 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. The pass-through entity identifying numbers are presented where available.

The Authority has elected to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

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## Schedule of Findings and Questioned Costs

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**Schedule of Findings and Questioned Costs****Year Ended December 31, 2023****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?   X   Yes        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?   X   Yes        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)?

  X   Yes        No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
11.463	Habitat Conservation	Unmodified

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

\$750,000

Auditee qualified as low-risk auditee?

       Yes   X   No

Schedule of Findings and Questioned Costs (Continued)

Year Ended December 31, 2023

Section II - Financial Statement Audit Findings

Reference Number	Finding
2023-001	<p><b>Finding Type</b> - Material weakness</p> <p><b>Criteria</b> - The Authority should have in place appropriate segregation of duties to ensure controls exist to both prevent and detect improper bank transfers throughout the year.</p> <p><b>Condition</b> - The Authority did not have in place appropriate preventive controls over external bank transfers.</p> <p><b>Context</b> - The Authority does not have in place dual approval for external wire transfers. While there is a callback process to confirm the validity of the transfer, the callback is to the individual who initially requested the transfer.</p> <p><b>Cause</b> - The Authority did not have in place appropriate preventive controls over external bank transfers because detective controls were prioritized.</p> <p><b>Effect</b> - Without adequate preventive controls, moneys could be transferred improperly out of the Authority. While detective measures are in place, it could take an extended period of time to identify any improper transfers going outside the Authority.</p> <p><b>Recommendation</b> - The Authority should have a preventive control in place to ensure a second individual is contacted by the bank to verify external wire transfers. In this manner, it would require two people to approve an external transfer.</p> <p><b>Views of Responsible Officials and Planned Corrective Actions</b> - The Authority has reviewed and updated its procedures to ensure proper approvals take place.</p>
2023-002	<p><b>Finding Type</b> - Material weakness</p> <p><b>Criteria</b> - The Authority should have controls in place to ensure that payment approval of P-card-related expenses occurs prior to payment of the related invoices.</p> <p><b>Condition</b> - The Authority did not have a procedure in place to ensure that P-card charges were approved and authorized for payment by the appropriate department heads.</p> <p><b>Context</b> - It was identified during our testing that not all fund disbursements for P-card charges were authorized for payment prior to the related invoice being paid.</p> <p><b>Cause</b> - There is a mechanism that would allow for this preapproval prior to disbursement; however, this process was not being enforced on a consistent basis.</p> <p><b>Effect</b> - Without adequate procedures, the Authority could disburse funds to cover charges that were not authorized by department heads.</p> <p><b>Recommendation</b> - The Authority should put in place controls to ensure that proper approvals for P-card payments are obtained prior to the disbursement of funds.</p> <p><b>Views of Responsible Officials and Planned Corrective Actions</b> - The Authority has reviewed and updated its procedures to ensure proper approvals take place.</p>

## Huron-Clinton Metropolitan Authority

### Schedule of Findings and Questioned Costs (Continued)

Year Ended December 31, 2023

#### Section II - Financial Statement Audit Findings (Continued)

Reference Number	Finding
2023-003	<p><b>Finding Type</b> - Material weakness</p> <p><b>Criteria</b> - The Authority has reviewed and updated its procedures to ensure proper approvals take place.</p> <p><b>Condition</b> - The Authority entered into a transaction in 2020 that obligated the Authority; however, a liability was never recorded.</p> <p><b>Context</b> - The original agreement was \$6,000,000; as of January 1, 2023, the outstanding balance was \$5,400,000.</p> <p><b>Cause</b> - The agreement was not properly analyzed to determine if whether the agreement resulted in a liability.</p> <p><b>Effect</b> - The Authority's financial statements did not properly reflect this transaction as a liability.</p> <p><b>Recommendation</b> - All department heads should work in conjunction with the finance department to ensure any agreements entered into during the year are analyzed for the proper accounting treatment.</p> <p><b>Views of Responsible Officials and Planned Corrective Actions</b> - The Authority is in the process of reviewing and updating its procedures to ensure proper recording of general ledger activity going forward.</p>

#### Section III - Federal Program Audit Findings

Reference Number	Finding
2023-004	<p><b>Assistance Listing Number, Federal Agency, and Program Name</b> - 11.463, U.S. Department of Commerce, Habitat Conservation, Implementing Priority Fish Habitat Restoration Projects of GLFC Lake Committees and Great Lakes Commission - Lake Erie Metropark-NOAA</p> <p><b>Federal Award Identification Number and Year</b> - NA18NMF4630293 and NA22NMF4630144</p> <p><b>Pass-through Entity</b> - Great Lakes Commission and Great Lakes Fisheries Commission</p> <p><b>Finding Type</b> - Material weakness and material noncompliance with laws and regulations</p> <p><b>Repeat Finding</b> - No</p> <p><b>Criteria</b> - Non-federal entities must establish written procedures to implement the requirements of 2 CFR 200.305 for cash management.</p> <p><b>Condition</b> - Controls in place were not adequate to ensure the Authority had written procedures around cash management.</p> <p><b>Questioned Costs</b> - None</p> <p><b>Identification of How Questioned Costs Were Computed</b> - N/A</p>

## Schedule of Findings and Questioned Costs (Continued)

Year Ended December 31, 2023

### Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2023-004 (Cont.)	<p><b>Context</b> - During cash management testing, we noted no formal written procedures were in place.</p> <p><b>Cause and Effect</b> - The Authority did not have written procedures around cash management established. As a result, formal cash management procedures are not established, which could result in a possible noncompliance.</p> <p><b>Recommendation</b> - We recommend the Authority put established written procedures in place that follow requirements in 2 CFR 200.305.</p> <p><b>Views of Responsible Officials and Corrective Action Plan</b> - The Authority will establish written procedures in place that follow requirements in 2 CFR 200.305.</p>

Reference Number	Finding
2023-005	<p><b>Assistance Listing Number, Federal Agency, and Program Name</b> - 11.463, U.S. Department of Commerce, Habitat Conservation, Implementing Priority Fish Habitat Restoration Projects of GLFC Lake Committees</p> <p><b>Federal Award Identification Number and Year</b> - NA22NMF4630144</p> <p><b>Pass-through Entity</b> - Great Lakes Fisheries Commission</p> <p><b>Finding Type</b> - Material weakness and material noncompliance with laws and regulations</p> <p><b>Repeat Finding</b> - No</p> <p><b>Criteria</b> - Entities should have controls in place to ensure that entities they plan to enter into a covered transaction with are not suspended or debarred, as identified in 2 CFR 200.212 and 200.318.</p> <p><b>Condition</b> - Controls in place were not adequate to ensure support for suspension and debarment check was retained.</p> <p><b>Questioned Costs</b> - None</p> <p><b>Identification of How Questioned Costs Were Computed</b> - N/A</p> <p><b>Context</b> - During procurement testing, we identified one contract where support for suspension and debarment check was not able to be provided.</p> <p><b>Cause and Effect</b> - The Authority did not retain their suspension and debarment check. As a result, the Authority was not able to provide proper supporting documentation that they complied with checking SAM.gov for contract entered into.</p> <p><b>Recommendation</b> - We recommend the Authority put controls in place to ensure support for suspension and debarment checks are retained in contractor files.</p> <p><b>Views of Responsible Officials and Planned Corrective Actions</b> - The Authority will put controls in place to require the retention of support for suspension and debarment checks.</p>



# THEY'RE YOUR METROPARKS. TAKE A WALK ON OUR WILD SIDE.

**Huron-Clinton Metropolitan Authority**

**December 31, 2023**

**Corrective Action Plan**

**Finding Number: 2023-001**

**Condition:** The Authority did not have in place appropriate preventative controls over external bank transfers.

**Planned Corrective Action:** The Authority put the proper controls in place to ensure two people are involved in approving external transfers.

**Contact person responsible for corrective action:** Shedreka Miller

**Anticipated Completion Date:** 12/31/2024

**Finding Number: 2023-002**

**Condition:** The Authority did not have a procedure in place to ensure that P-card charges were approved and authorized for payment by the appropriate department heads.

**Planned Corrective Action:** Authority has put the proper controls in place to ensure approval before payments are made.

**Contact person responsible for corrective action:** Shedreka Miller

**Anticipated Completion Date:** 12/31/2024

**Finding Number: 2023-003**

**Condition:** The Authority entered into a transaction in 2020 that obligated the Authority; however, a liability was never recorded.

**Planned Corrective Action:** The Authority has made the required entry to correct finding.

**Contact person responsible for corrective action:** Shedreka Miller

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# THEY'RE YOUR METROPARKS. TAKE A WALK ON OUR WILD SIDE.

**Anticipated Completion Date:** 12/31/2024

**Finding Number:** 2023-004

**Condition:** Controls in place were not adequate to ensure the Authority complied with all requirements under 2 CFR.

**Planned Corrective Action:** The Authority will work to establish a written procedure to follow requirements in 2 CFR 200.305.

**Contact person responsible for corrective action:** Shedreka Miller

**Anticipated Completion Date:** 12/31/2024

**Finding Number:** 2023-005

**Condition:** Controls in place were not adequate to ensure support for suspension and debarment check was retained.

**Planned Corrective Action:** The Authority will work to establish a control that will ensure suspension and debarment checks are retained.

**Contact person responsible for corrective action:** Shedreka Miller

**Anticipated Completion Date:** 12/31/2024

## BOARD OF COMMISSIONERS:

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