

**Michigan State Housing  
Development Authority  
(a component unit of the State of Michigan)**

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**Federal Awards  
Supplemental Information  
June 30, 2015**

# Michigan State Housing Development Authority

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Report on Schedule of Expenditures of Federal Awards  
Required by OMB Circular A-133

Independent Auditor's Report

To the Management, the Board of Directors  
Mr. Doug Ringler, CPA, CIA,  
Auditor General, State of Michigan  
Michigan State Housing Development Authority

We have audited the financial statements of the business-type activities and the discretely presented component unit of Michigan State Housing Development Authority (the "Authority") as of and for the year ended June 30, 2015 and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements. We issued our report thereon dated October 26, 2015, which contained unmodified opinions on the business-type activities and discretely presented component unit. Our audit was conducted for the purpose of forming opinions on the financial statement that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 26, 2015.

The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

*Plante & Moran, PLLC*

March 11, 2016

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  
Mr. Doug Ringler, CPA, CIA,  
Auditor General, State of Michigan  
Michigan State Housing Development 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 business-type activities and the discretely presented component unit of Michigan State Housing Development Authority (the "Authority"), a component unit of the State of Michigan, as of and for the year ended June 30, 2015 and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated October 26, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Michigan State Housing Development Authority'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 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 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 Management and the Board of Directors  
Mr. Doug Ringler, CPA, CIA,  
Auditor General, State of Michigan  
Michigan State Housing Development Authority

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Michigan State Housing Development 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 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 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 & Morse, PLLC*

October 26, 2015

Report on Compliance for Each Major Federal Program;  
Report on Internal Control Over Compliance

Independent Auditor's Report

To the Management and the Board of Directors  
Mr. Doug Ringler, CPA, CIA,  
Auditor General, State of Michigan  
Michigan State Housing Development Authority

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

We have audited Michigan State Housing Development Authority's (the "Authority"), a component unit of the State of Michigan, compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015. Michigan State Housing Development Authority'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 each of its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Michigan State Housing Development Authority'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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 Michigan State Housing Development Authority'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 Michigan State Housing Development Authority's compliance.

To the Management and the Board of Directors  
Mr. Doug Ringler, CPA, CIA,  
Auditor General, State of Michigan  
Michigan State Housing Development Authority

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

In our opinion, Michigan State Housing Development Authority 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 June 30, 2015.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as Findings 2015-001 and 2015-002. Our opinion on each major federal program is not modified with respect to these matters.

Michigan State Housing Development Authority's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Michigan State Housing Development Authority's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

Management of Michigan State Housing Development Authority 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 Michigan State Housing Development Authority'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 OMB Circular A-133, 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 Authority's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph 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. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness and another deficiency that we consider to be a significant deficiency.

To the Management and the Board of Directors  
Mr. Doug Ringler, CPA, CIA,  
Auditor General, State of Michigan  
Michigan State Housing Development 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 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 deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2015-002 to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2015-001 to be a significant deficiency.

Michigan State Housing Development Authority's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Michigan State Housing Development Authority's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Plante & Morse, PLLC*

March 11, 2016

# Michigan State Housing Development Authority

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2015

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Federal Expenditures
U.S. Department of Housing and Urban Development:			
Section 8 Project-based Cluster:			
Section 8 - Contract Administration	14.182	Various	\$ 220,163,506
Section 8 - New Construction/Substantial Rehabilitation	14.182	Various	104,916,277
Section 8 - Lower Income Housing Assistance Program - Moderate Rehabilitation	14.856	Various	<u>1,276,618</u>
Total Section 8 Project-based Cluster			326,356,401
Housing Voucher Cluster - Section 8 Cluster:			
Section 8 - Housing Choice Vouchers	14.871	Various	175,488,415
Mainstream Vouchers	14.879	Various	<u>302,349</u>
Total Housing Voucher - Section 8 Cluster			<u>175,790,764</u>
Total Clusters			502,147,165
Home Investment Partnership Program	14.239	M-14-SG-26-0100	19,952,889
Technical Assistance	14.239	MI CH 002 08	6,250
Continuum of Care Program	14.267	MI0428L5F001300 MI0009L5F001306	3,288 <u>652,700</u>
Total Continuum of Care Program			655,988
Emergency Shelter Grants Program	14.231	E-13-DC-26-0001 E-14-DC-26-0001	1,649,487 <u>1,918,390</u>
Total Emergency Shelter Grants Program			3,567,877
Family Self-Sufficiency Program	14.896	MI901FSH334A014	541,856
Community Development Block Grant Program:			
Passed through the State of Michigan Economic Development Corporation CDBG - State administered CDBG Program	14.228	Various	9,596,458
Neighborhood Stabilization Program I	14.228	B-08-DN-26-0001	16,064
Neighborhood Stabilization Program III	14.228	B-11-DN-25-0001	<u>606,815</u>
Total Community Development Block Grant Program			<u>10,219,337</u>
Total U.S. Department of Housing and Urban Development:			537,091,362
U.S. Department of Treasury - Passed through Neighborhood Works -			
National Foreclosure Mitigation Counseling	21.000	PL113-76X1350	260,795
	21.000	PL113-235X1350	<u>9,810</u>
Total U.S. Department of Treasury			270,605
U.S. Department of Transportation - Passed through Michigan Department of Transportation - Highway Planning and Construction Cluster - Highway Planning and Construction	20.205	ENH200500043 / STP 0884 (048) / ENH200700037	99,542
U.S. Department of the Interior -			
Historic Preservation Fund Grants-in-Aid	15.904	P13AF00044 P15AF00047	106,194 <u>1,012,660</u>
Total U.S. Department of Interior			<u>1,118,854</u>
Total federal awards			<u><u>\$ 538,580,363</u></u>

See Notes to Schedule of Expenditures  
of Federal Awards.

# Michigan State Housing Development Authority

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## Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2015

### **Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Michigan State Housing Development Authority under programs of the federal government for the year ended June 30, 2015. The information in this Schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the Michigan State Housing Development Authority, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of Michigan State Housing Development Authority.

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

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87 or 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. Pass-through entity identifying numbers are presented where available.

# Michigan State Housing Development Authority

## Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2015

### Note 3 - Subrecipient Awards

Of the federal expenditures presented in the Schedule, federal awards were provided to subrecipients as follows:

<u>Federal Program Title</u>	<u>CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Section 8 Contract Administration	14.182	\$ 213,417,398
Section 8 New Construction	14.182	104,916,277
Section 8 Lower Income Housing Assistance Program	14.856	1,276,618
Housing Choice Voucher	14.871	159,190,810
Mainstream Vouchers	14.879	302,349
Home Investment Partnership Program	14.239	17,438,502
Technical Assistance	14.239	6,250
Continuum of Care Program	14.267	655,988
Emergency Shelter Grant Program	14.231	3,567,877
Family Self-Sufficiency Program	14.896	54,932
Community Development Block Grant	14.228	9,438,880
Neighborhood Stabilization Program I	14.228	16,064
Neighborhood Stabilization Program III	14.228	606,815
National Foreclosure Mitigation Counseling	21.000	258,547
Highway Planning and Construction	20.205	99,542
Historic Preservation Fund Grants-in-Aid	15.904	172,603
Total		<u>\$ 511,419,452</u>

# Michigan State Housing Development Authority

## Schedule of Findings and Questioned Costs Year Ended June 30, 2015

### 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  No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?  Yes  None reported

Noncompliance material to financial statements noted?

Yes  No

#### Federal Awards

Internal control over major programs:

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

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?

Yes  No

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
14.182 and 14.856	Section 8 Project-based Cluster
14.231	Emergency Shelter Grants Program
14.239	Home Investment Partnerships Program/Technical Assistance

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000

Auditee qualified as low-risk auditee?  Yes  No

# Michigan State Housing Development Authority

## Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2015

### Section II - Financial Statement Audit Findings

None

### Section III - Federal Program Audit Findings

Reference

Number

Finding

2015-001 **Program Name** - CFDA #14.231 Emergency Shelter Grants Program

**Pass-through Entity** - N/A

**Finding Type** - Significant deficiency and material noncompliance with laws and regulations

**Criteria** - OMB Circular A-133 Section 400(d)(4) and 2 CFR 200.331(f) require that pass-through entities ensure subrecipients obtain an audit over federal expenditures, if required, and that pass-through entities review these audit reports for any findings.

**Condition** - In certain instances, the Authority's process to obtain Emergency Shelter Grant Program subrecipient audits of federal awards did not ensure the most recent audit was received and reviewed.

**Questioned Costs** - None

**Context** - The Authority did not obtain or review the most recent audit of federal awards for one of eight subrecipients tested who expended greater than \$500,000 of federal awards during the year under audit. Subsequently, program personnel have obtained these subrecipient audits and confirmed that there were no significant findings.

**Cause and Effect** - Internal control procedures were in place to obtain the subrecipient audits of federal awards during the application process, but did not ensure that these audits were obtained after the funding period. As a result, the most recent audit of federal awards was not received in certain instances. If the most recent audit of federal awards is not reviewed, there is a risk that the Authority may not become aware of significant findings impacting the funding period.

**Recommendation** - Internal controls should be implemented that ensure subrecipient audits are submitted each year for which a subrecipient receives federal funding from the Authority.

# Michigan State Housing Development Authority

## Schedule of Findings and Questioned Costs Year Ended June 30, 2015

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

Reference Number	Finding
2015-001 (Cont'd)	<b>Views of Responsible Officials and Planned Corrective Actions -</b> Modifications have been made late last year (2015) to MSHDA's grant management system to capture a date on which subrecipient audits of federal awards must be reviewed and reports can be pulled to identify those subrecipients that require review. Program areas have designated staff assigned to performing subrecipient audits of federal awards.

Reference Number	Finding
2015-002	<b>Program Name -</b> CFDA #14.231 Emergency Shelter Grants Program and CFDA #14.239 Home Investment Partnership Program  <b>Pass-through Entity -</b> N/A  <b>Finding Type -</b> Material weakness and material noncompliance with laws and regulations  <b>Criteria -</b> On December 19, 2014, within 79 FR 76078 (the "Joint Interim Final Rule"), HUD amended Title 24, Subtitle A, Part 84, §84.1 that deals with the applicability of 2 CFR Part 200. Subparagraph (b) of this section says "Federal awards made prior to December 26, 2014 will continue to be governed by the regulations in effect and codified in 24 CFR part 84 (2013 edition) or as provided under the terms of the Federal award. Where the terms of a Federal award made prior to December 26, 2014 state that the award will be subject to regulations as may be amended, the Federal award shall be subject to 2 CFR Part 200."  In accordance with Notice SD-2015-01 issued on February 26, 2015 by HUD, which provides transition guidance to 2 CFR Part 200, the grant agreements for some HUD programs (including the Emergency Shelter Grants Program and Home Investment Partnership Program) incorporate the regulations "as now in effect and as may be amended from time to time" and therefore, 2 CFR part 200 will be applicable to these grants on December 26, 2014.

# Michigan State Housing Development Authority

## Schedule of Findings and Questioned Costs Year Ended June 30, 2015

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

Reference Number	Finding
2015-2 (Cont'd)	<p>Per 2 CFR 200.331(a), there are specific data elements that must be included in the subrecipient grant agreements and per 2 CFR 200.331(b), pass-through entities must "Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring."</p> <p>Per 2 CFR 200.331(b), pass-through entities must "Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring."</p> <p>Per 2 CFR 200.415(a), annual and final fiscal reports or vouchers requesting payment must include specific certification language, signed by an official who is authorized to legally bind the Authority.</p> <p><b>Condition</b> - During testing of a sample of subrecipient grant agreements, it was noted that certain required data elements were missing from the grant agreements for both the Emergency Shelter Grants Program and the Home Investment Partnership Program. Also, it was noted that the Emergency Shelter Grants Program had developed subrecipient risk assessment forms; however, they were not completed during the year under audit, although certain subrecipient monitoring procedures were performed on all subrecipients. Lastly, it was noted that the Emergency Shelter Grants Program had no evidence to support that requests for payment were accompanied by certifications in accordance with 2 CFR 200.415(a)</p> <p><b>Questioned Costs</b> - None</p> <p><b>Context</b> - Subrecipient grant agreements were not drafted in compliance with 2 CFR 200.331(a) requirements for both the Emergency Shelter Grants Program and the Home Investment Partnership Program and did not contain certain required data elements.</p> <p>The Emergency Shelter Grants Program had a lack of staff during the current year within the subrecipient monitoring position, resulting in required risk assessments not being completed. Certain subrecipient monitoring procedures, including review of invoices, were performed for all subrecipients.</p> <p>Support could not be provided that certifications including the specified language required by 2 CFR 200.415(a) were completed when funds were requested as part of the Emergency Shelter Grants Program.</p>

# Michigan State Housing Development Authority

## Schedule of Findings and Questioned Costs Year Ended June 30, 2015

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

Reference Number	Finding
2015-002 (Cont'd)	<p><b>Cause and Effect</b> - The Authority had not developed subrecipient grant agreement templates in accordance with 2 CFR 200.331(a). As a result, all the required data elements were not included in the subrecipient agreements.</p> <p>Due to the lack of staffing in the Emergency Shelter Grants Program subrecipient monitoring position, risk assessments were not completed.</p> <p>The Authority has not developed certifications to accompany its requests for funding related to the Emergency Shelter Grants Program in accordance with 2 CFR 200.415(a).</p> <p><b>Recommendation</b> - All subrecipient grant agreements should be revised to include required data elements from 2 CFR 200.331(a).</p> <p>The risk assessment forms developed for the Emergency Shelter Grants Program should be completed and assessed level of monitoring procedures should be in place.</p> <p>Certifications including the required language in 2 CFR 200.415(a) should be included for all requests for funding.</p> <p><b>Views of Responsible Officials and Planned Corrective Actions</b> - MSHDA legal staff will work on developing grant agreements and certification forms for the Home Investment Partnership Program and Emergency Shelter Grants Program and other grant programs subject to 2 CFR part 200 to include required data elements from 2 CFR 200.331 (a) and 2 CFR 200.415 (a). The Emergency Shelter Grants Program already filled a grant monitor position to ensure risk assessments are completed in accordance to federal requirements.</p>

# Michigan State Housing Development Authority

## Summary Schedule of Prior Audit Findings Year Ended June 30, 2015

Prior Year Finding Number	Federal Program	Original Finding Description	Status	Planned Corrective Action
2014-002	CFDA # 14.231 Emergency Shelter Grants Program	Required Suspension and Debarment certifications were not received for subawards	Fully corrected	N/A
2014-003	CFDA # 14.231 Emergency Shelter Grants Program, CFDA #14.239 Home Investment Partnership Program	In some instances, the Authority did not fully comply with FFATA reporting requirements	Fully corrected	N/A
2014-004	CFDA # 14.182 and #14.856 Section 8 Project-based Cluster	An office of the inspector general's finding concluded that the Authority did not comply with HUD requirements by failing to use residual receipts to offset housing assistance	Fully corrected	N/A