

SENIOR RESOURCES OF WEST MICHIGAN

Muskegon, Michigan

**Additional Reports Required by
2 CFR Part 200 (Uniform Guidance)**

For the year ended
September 30, 2023

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**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**

January 11, 2024

To the Board of Directors
Senior Resources of West Michigan
Muskegon, 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 Senior Resources of West Michigan (a nonprofit organization), which comprise the statement of financial position as of September 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 11, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Senior Resources of West Michigan’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 Senior Resources of West Michigan’s internal control. Accordingly, we do not express an opinion on the effectiveness of Senior Resources of West Michigan’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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Senior Resources of West Michigan'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*.

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 entity'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.



Certified Public Accountants
Muskegon, Michigan

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

January 11, 2024

To the Board of Directors
Senior Resources of West Michigan
Muskegon, Michigan

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Senior Resources of West Michigan’s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on Senior Resources of West Michigan’s major federal program for the year ended September 30, 2023. Senior Resources of West Michigan’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, Senior Resources of West Michigan 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 September 30, 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; 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). 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 Senior Resources of West Michigan 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 the major federal program. Our audit does not provide a legal determination of Senior Resources of West Michigan’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 the provisions of contracts or grant agreements applicable to Senior Resources of West Michigan's federal programs.

Auditor's Responsibility 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 Senior Resources of West Michigan'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 generally accepted auditing standards, *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 Senior Resources of West Michigan's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Senior Resources of West Michigan'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 Senior Resources of West Michigan'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 Senior Resources of West Michigan'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.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis.

A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of Senior Resources of West Michigan as of and for the year ended September 30, 2023. We issued our report thereon dated January 11, 2024, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes 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.



Certified Public Accountants
Muskegon, Michigan

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

SENIOR RESOURCES OF WEST MICHIGAN

For the year ended September 30, 2023

Federal Grantor Pass Through Grantor Program Title Grant Number	Assistance Listing Number	Approved Grant Award Amount
U.S. Department of Health and Human Services		
Passed through the Bureau of Aging, Community Living, and Supports (ACLSB):		
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation: 2301MIOAEA	93.041	\$ 6,569
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals: 2301MIOAOM	93.042	15,000
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services: 2301MIOAPH 2101MIPHC6 - COVID-19 - Title III, Part D Services	93.043	33,635 31,640
Total Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services		65,275
Aging Cluster:		
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers: 2301MIOASS - Title III, Part B Services 2301MIOASS - Administration 2101MISSC6 - COVID-19 - Title III, Part B Services 2101MISSC6 - COVID-19 - Administration	93.044	442,603 50,190 138,099 34,697
Total Special Programs for the Aging Title III, Part B, Grants for Supportive Services and Senior Centers		665,589
Special Programs for the Aging, Title III, Part C, Nutrition Services: 2301MIOACM - Title III C-1 Congregate Meals 2301MIOACM - Administration 2301MIOAHD - Title III C-2 Home Delivered Meals 2301MIOAHD - Administration 2101MICMC6 - COVID-19 - Title III C-1 Meals 2101MICMC6 - COVID-19 - Title III C-1 Administration 2101MIHDC6 - COVID-19 - Title III C-2 Meals 2101MIHDC6 - COVID-19 - Title III C-2 Administration	93.045	446,593 66,474 540,361 44,890 345,363 40,457 219,510 28,185
Total Special Programs for the Aging, Title III, Part C, Nutrition Services		1,731,833

Accrued (Deferred) Revenue At October 1, 2022	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Passed Through to Subrecipients	Current Year Receipts (Cash Basis)	Accrued (Deferred) Revenue At September 30, 2023
\$ -	\$ -	\$ 6,569	\$ 6,569	\$ 6,569	\$ -
-	-	15,000	-	15,000	-
-	-	33,635	-	33,635	-
-	-	31,640	-	5,000	26,640
-	-	65,275	-	38,635	26,640
-	-	442,603	337,122	442,603	-
-	-	50,190	-	50,190	-
-	-	138,099	10,431	101,000	37,099
-	-	34,697	-	34,697	-
-	-	665,589	347,553	628,490	37,099
-	-	446,593	446,593	428,000	18,593
-	-	66,474	-	66,474	-
-	-	540,361	513,932	490,000	50,361
-	-	44,890	-	44,890	-
-	-	345,363	345,363	235,100	110,263
-	-	40,457	-	40,457	-
-	-	219,510	219,510	120,000	99,510
-	-	28,185	-	28,185	-
-	-	1,731,833	1,525,398	1,453,106	278,727

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

SENIOR RESOURCES OF WEST MICHIGAN

For the year ended September 30, 2023

Federal Grantor Pass Through Grantor Program Title Grant Number	Assistance Listing Number	Approved Grant Award Amount
Nutrition Services Incentive Program: 2301MIOANS	93.053	\$ 164,626
Total Aging Cluster		<u>2,562,048</u>
National Family Caregiver Support, Title III, Part E: 2301MIOAFC - Services 2301MIOAFC - Administration 2101MIFCC6 - COVID-19 - Title III, Part E Services 2101MIFCC6 - COVID-19 - Administration	93.052	210,200 23,833 86,280 <u>6,492</u>
Total National Family Caregiver Support, Title III, Part E		<u>326,805</u>
Passed through the Michigan Medicare/Medicaid Assistance Program (MMAP): Special Programs for the Aging Title IV and Title II - Discretionary Projects: Senior Medicare Patrol: 90MPPG0039-05-00	93.048	<u>17,613</u>
Medicare Enrollment Assistance Program: Medicare Improvements for Patients and Providers Act (MIPPA): 2201MIMIAA-00	93.071	<u>8,998</u>
State Health Insurance Assistance Program: 90SAPG0090-04-00	93.324	<u>37,639</u>
Medicaid Cluster: Passed through the Bureau of Aging, Community Living, and Supports (ACLSB): Medicaid Cluster: Medical Assistance Program: 05-2305MI5MAP	93.778	<u>244,434</u>
Total Medicaid Cluster		<u>244,434</u>
Total U.S. Department of Health and Human Services		<u>3,284,381</u>
Total Federal Financial Assistance		<u>\$ 3,284,381</u>

Accrued (Deferred) Revenue At October 1, 2022	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Passed Through to Subrecipients	Current Year Receipts (Cash Basis)	Accrued (Deferred) Revenue At September 30, 2023
\$ -	\$ -	\$ 164,626	\$ 164,626	\$ 155,000	\$ 9,626
-	-	2,562,048	2,037,577	2,236,596	325,452
-	-	210,200	156,535	210,200	-
-	-	23,833	-	23,833	-
-	-	86,280	-	86,280	-
-	-	6,492	-	6,492	-
-	-	326,805	156,535	326,805	-
-	2,772	14,841	-	14,841	-
-	-	8,998	-	7,798	1,200
-	-	37,639	-	37,639	-
-	-	244,434	-	185,832	58,602
-	-	244,434	-	185,832	58,602
-	2,772	3,281,609	2,200,681	2,869,715	411,894
\$ -	\$ 2,772	\$ 3,281,609	\$ 2,200,681	\$ 2,869,715	\$ 411,894

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

SENIOR RESOURCES OF WEST MICHIGAN

For the year ended September 30, 2023

Note A – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Senior Resources of West Michigan under programs of the federal government for the year ended September 30, 2023. 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 for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Senior Resources of West Michigan, it is not intended to and does not present the financial position, changes in net assets, or cash flows, of Senior Resources of West Michigan.

Note B – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. 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 for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C – Indirect Cost Rate

Senior Resources of West Michigan has elected not to use the 10% de minimus indirect cost rate as allowed under the Uniform Guidance.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

SENIOR RESOURCES OF WEST MICHIGAN

For the year ended September 30, 2023

Note D – Federal Income Reconciliation

	Grant Expenditures Per Schedule of Federal Financial Assistance	Federal Revenue Per Financial Statements	Difference
Special Programs for the Aging Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	\$ 6,569	\$ 6,569	\$ -
Special Programs for the Aging Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	15,000	15,000	-
Special Programs for the Aging Title III, Part D, Disease Prevention and Health Promotion Services:	65,275	65,275	-
Aging Cluster	2,562,048	2,562,048	-
National Family Caregiver Support, Title III, Part E	326,805	326,805	-
Special Programs for the Aging Title IV and Title II - Discretionary Projects	14,841	14,841	-
Medicare Enrollment Assistance Program	8,998	8,998	-
State Health Insurance Assistance Program	37,639	37,639	-
Medicaid Cluster	244,434	244,434	-
	<u>\$ 3,281,609</u>	<u>\$ 3,281,609</u>	<u>\$ -</u>

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SENIOR RESOURCES OF WEST MICHIGAN
For the year ended September 30, 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? Yes X 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? Yes X None reported

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

Any audit findings disclosed that are required to be reported on accordance with the Uniform Guidance? Yes X No

Identification of major programs audited: Aging Cluster: 93.044, 93.045, 93.053

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

Auditee qualified as low-risk auditee? X Yes No

Section II - Financial Statements Audit Findings

There were no findings that are required to be reported under *Government Auditing Standards*.

Section III – Major Federal Award Programs Findings and Questioned Costs

There were no findings or questioned costs.