Downriver Community Conference

Federal Awards Supplemental Information
September 30, 2022

Contents

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 *Government Auditing Standards* 2-3

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance 4-6

Schedule of Expenditures of Federal Awards 7-8

Reconciliation of Basic Financial Statements Federal Revenue with Schedule of Expenditures of Federal Awards 9

Notes to Schedule of Expenditures of Federal Awards 10

Schedule of Findings and Questioned Costs 11-12

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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
Downriver Community Conference

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Downriver Community Conference (DCC) as of and for the year ended September 30, 2022 and the related notes to the financial statements, which collectively comprise DCC's basic financial statements. We issued our report thereon dated March 16, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to March 16, 2023.

The accompanying schedule of expenditures of federal awards and reconciliation of basic financial statements federal revenue with schedule of expenditures of federal awards are presented for the purpose of additional analysis, as required by the Uniform Guidance, and are 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 basic 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 and the reconciliation of basic financial statements federal revenue with schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Plante & Moran, PLLC

March 16, 2023

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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
Downriver Community Conference

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 Downriver Community Conference (DCC) as of and for the year ended September 30, 2022 and the related notes to the financial statements, which collectively comprise DCC's financial statements, and have issued our report thereon dated March 16, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered DCC'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of DCC's internal control. Accordingly, we do not express an opinion on the effectiveness of DCC'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 DCC'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 DCC'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*.

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To Management and the Board of Directors
Downriver Community Conference

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 DCC's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering DCC's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Moran, PLLC

March 16, 2023

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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
Downriver Community Conference

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Downriver Community Conference's (DCC) compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of DCC's major federal programs for the year ended September 30, 2022. DCC's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, DCC complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of major federal programs for the year ended September 30, 2022.

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 DCC 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 DCC'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 DCC's federal programs.

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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 DCC'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 DCC'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 DCC'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 DCC'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 DCC'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.

To the Board of Directors
Downriver Community Conference

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

March 16, 2023

Downriver Community Conference

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2022

Federal Agency/Pass-through Agency/Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services:				
Passed through Wayne Metropolitan Community Action Agency -				
Low-income Home Energy Assistance 21-22	93.568	DCC-WAP16-82030	$ -	$ 165,878
Passed through Wayne Metropolitan Community Action Agency:				
Temporary Assistance for Needy Families (TANF) - Support Services	93.558	n/a	-	13,045
Temporary Assistance for Needy Families (TANF) - PATH (Partnership, Accountability, Training, Hope)	93.558	n/a	-	847,194
Total TANF			-	860,239
Total U.S. Department of Health and Human Services			-	1,026,117
U.S. Department of Energy -				
Passed through the Wayne Metropolitan Community Action Agency:				
Weatherization Assistance for Low-Income Persons 21-22	81.042	DCC-WAP16-82030	-	172,162
Weatherization Assistance for Low-Income Persons 22-23	81.042	DCC-WAP16-82030	-	62,827
Total U.S. Department of Energy			-	234,989
U.S. Department of Labor:				
Passed through the Southeastern Michigan Community Alliance -				
Employment Services Cluster:				
Employment Services/Wagner-Peyser Funded Activities 21-22	17.207	n/a	-	661,117
Employment Services/Wagner-Peyser Funded Activities 21-23	17.207	n/a	-	175,309
Passed through the Detroit Employment Solutions Corporation -				
Employment Services Cluster:				
Detroit Employment Services/Wagner-Peyser Funded Activities 21-22	17.207	C-00605	-	961,848
Detroit Employment Services/Wagner-Peyser Funded Activities 21-23	17.207	ES/WIOA	-	264,269
Total Employment Services Cluster			-	2,062,543
Passed through the Southeastern Michigan Community Alliance:				
Trade Adjustment Assistance - TAA/NAFTA	17.245	n/a	-	25,339
TAA -TCM (Trade Case Management)	17.245	n/a	-	405,000
Passed through the Detroit Employment Solutions Corporation:				
TAATrade Case Management	17.245	TAA/RESEA	-	358,052
TAA Detroit	17.245	TAA/RESEA	-	57,963
Total TAA			-	846,354

See notes to schedule of expenditures of federal awards.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended September 30, 2022

Federal Agency/Pass-through Agency/Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
Passed through the Southeastern Michigan Community Alliance -				
Reemployment Services and Eligibility Assessment (RESEA) Program	17.255	n/a	$ -	$ 244,196
Passed through the Detroit Employment Solutions Corporation:				
Reemployment & Eligibility Assessment 21-22	17.255	C-00605	-	140,793
Reemployment & Eligibility Assessment 22-23	17.255	TAA/RESEA	-	55,675
Total Remployment and Eligibility Assessment			-	440,664
Passed through the Southeastern Michigan Community Alliance -				
WIOA Cluster:				
WIA Adult Program 21-22	17.258	n/a	-	286,832
WIA Adult Program 22-23	17.258	n/a	-	83,185
WIA Dislocated Worker 21-22	17.278	n/a	-	378,135
WIA Dislocated Worker 22-23	17.278	n/a	-	107,105
WIA Youth Activities 21-22	17.259	n/a	-	186,066
WIA Youth Activities 22-23	17.259	n/a	-	65,433
Passed through the Detroit Employment Solutions Corporation -				
WIOA Cluster:				
Detroit Adult 21-22	17.258	C-00572	-	157,034
Detroit Adult 22-23	17.258	ES/WIOA	-	62,507
Detroit Dislocated Worker 21-22	17.278	C-00572	-	82,768
Detroit Dislocated Worker 22-23	17.278	ES/WIOA	-	34,905
Detroit Adult 21-22	17.258	C-00605	-	83,686
Detroit Adult 22-23	17.258	TAA/RESEA	-	35,627
Detroit Dislocated Worker 21-22	17.278	C-00605	-	162,629
Detroit Dislocated Worker 22-23	17.278	TAA/RESEA	-	33,794
Total WIOA Cluster			-	1,759,706
Total U.S. Department of Labor			-	5,109,267
U.S. Environmental Protection Agency:				
Brownfields Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements (55695)	66.818	BL00E01001-1	-	14,300
Brownfields Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements (55697)	66.818	BF00E93501-6	-	38,272
Brownfields Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements (55621)	66.818	BF-00E02888-0	-	321,788
Total U.S. Environmental Protection Agency			-	374,360
U.S. Department of Transportation -				
Passed Through the Federal Transit -				
Transit Services Cluster:				
Enhanced Mobility of Seniors and Individuals with Disabilities - New Freedom (Section 5310)	20.513	21-0144	-	10,298
Enhanced Mobility of Seniors and Individuals with Disabilities - New Freedom (Section 5310)	20.513	MI-2021-051	-	14,637
Enhanced Mobility of Seniors and Individuals with Disabilities - New Freedom (Section 5310)	20.513	n/a	-	15,000
Enhanced Mobility of Seniors and Individuals with Disabilities - New Freedom (Section 5310)	20.513	MI-2022-052	-	7,073
Total Transit Services Cluster and Total U.S. Department of Transportation			-	47,008
Total federal awards			**$ -**	**$ 6,791,741**

See notes to schedule of expenditures of federal awards.

Reconciliation of Basic Financial Statements Federal Revenue with Schedule of Expenditures of Federal Awards

Year Ended September 30, 2022

Revenue from federal sources - As reported on financial statements (includes all funds)	$	7,355,440
Less prior year unavailable revenue		(246,435)
Add current year unavailable revenue		253,633
Less brownfield loan repayments (amounts received by DCC)		(676,346)
Add federal expenditures paid with program income recognized in a prior year		105,449
Federal expenditures per the schedule of expenditures of federal awards	**$**	**6,791,741**

Notes to Schedule of Expenditures of Federal Awards

Year Ended September 30, 2022

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Downriver Community Conference (DCC) under programs of the federal government for the year ended September 30, 2022. 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 DCC, it is not intended to and does not present the financial position, changes in net position, or cash flows of DCC.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the same basis of accounting as the basic financial statements. 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.

DCC has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance. DCC has an indirect cost allocation plan (IDCAP) that has been approved by its cognizant agency.

Schedule of Findings and Questioned Costs

Schedule of Findings and Questioned Costs

Year Ended September 30, 2022

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 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?	_____	Yes	X	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)?	_____	Yes	X	No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
17.207	Employment Services Cluster	Unmodified
17.258/17.259/17.278	WIOA Cluster	Unmodified

Dollar threshold used to distinguish between type A and type B programs:	$750,000			
Auditee qualified as low-risk auditee?	_____	Yes	X	No

Section II - Financial Statement Audit Findings

Current Year None

Section III - Federal Program Audit Findings

Current Year None