

Purpose of this Report

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.

Rehmann Lobson LLC

MACOMB COMMUNITY COLLEGE

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

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 auditors' report issued on compliance for each major program:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

_____ yes X no

Identification of major programs:

CFDA Number

Name of Federal Program or Cluster

84.007, 84.033, 84.063, 84.268
84.425

Student Financial Assistance Cluster
COVID 19- Higher Education Emergency Relief Fund

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

\$ 1,184,837

Auditee qualified as low-risk auditee?

X yes _____ no

MACOMB COMMUNITY COLLEGE

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported.

MACOMB COMMUNITY COLLEGE

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.



MACOMB COMMUNITY COLLEGE

Summary Schedule of Prior Audit Findings

For the Year Ended June 30, 2020

No matters were reported.

