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# Detroit Wayne Integrated Health Network

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**Federal Awards Supplemental Information**  
**September 30, 2023**

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

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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  
Detroit Wayne Integrated Health Network

We have audited the financial statements of Detroit Wayne Integrated Health Network (DWIHN) as of and for the year ended September 30, 2023 and the related notes to the financial statements, which collectively comprise DWIHN's basic financial statements. We issued our report thereon dated March 26, 2024, which contained an unmodified opinion on the financial statements. Our audit was conducted for the purpose of forming an opinion 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 26, 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 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 basic 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 basic financial statements or to the basic 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 basic financial statements as a whole.

*Plante & Moran, PLLC*

March 26, 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  
Detroit Wayne Integrated Health Network

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 Detroit Wayne Integrated Health Network (DWIHN) as of and for the year ended September 30, 2023 and the related notes to the financial statements, which collectively comprise DWIHN's basic financial statements, and have issued our report thereon dated March 26, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered DWIHN'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 DWIHN's internal control. Accordingly, we do not express an opinion on the effectiveness of DWIHN'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 DWIHN'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 DWIHN'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*.

To Management and the Board of Directors  
Detroit Wayne Integrated Health Network

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

*Plante & Moran, PLLC*

March 26, 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  
Detroit Wayne Integrated Health Network

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

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

We have audited Detroit Wayne Integrated Health Network's (DWIHN) 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 each of DWIHN's major federal programs for the year ended September 30, 2023. DWIHN'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, DWIHN complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs 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 (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 DWIHN 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 DWIHN'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 DWIHN's federal programs.

### ***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 DWIHN'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 DWIHN'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 DWIHN'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 DWIHN'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 DWIHN'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  
Detroit Wayne Integrated Health Network

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 26, 2024



# Detroit Wayne Integrated Health Network

## Schedule of Expenditures of Federal Awards

Year Ended September 30, 2023

Federal Agency/Pass-through Agency/Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
<b>U.S. Department of Housing and Urban Development</b>				
Direct funded - Continuum of Care Program	14.267		\$ 1,973,710	\$ 1,992,661
<b>U.S. Department of the Health and Human Services</b>				
<b>Block Grants for Community Mental Health Services</b>				
Passed through the Michigan Department of Health and Human Services:				
COVID-19 Mental Health COVID Supplemental Services	93.958	20232792-00	-	602,996
COVID-19 CCBHC Non-Medicaid Operations Support	93.958	20232793-00	-	168,776
Behavioral Health Workforce Stabilization Support	93.958	20235326-00	-	68,000
Clubhouse Engagement	93.958	20232484-00	-	1,156
Veteran's Systems Navigator	93.958	20232598-00	-	93,491
Integrated Treatment with Co-Occurring Disorder	93.958	20232441-00	-	126,724
Trauma Informed Care	93.958	20232485-00	-	46,983
Senior Wellness Initiative	93.958	20233052-00	-	30,000
Child System of Care	93.958	20232573-00	-	1,014,452
Total Block Grants for Community Mental Health Services			-	2,152,578
<b>Block Grants for Prevention and Treatment of Substance Abuse</b>				
Passed through the Michigan Department of Health and Human Services:				
COVID-19 Prevention II COVID	93.959	20233311-00	-	1,502,079
COVID-19 Substance Use Disorder Administration COVID	93.959	20232885-00	-	511,259
COVID-19 Treatment COVID	93.959	20232884-00	-	4,431,846
COVID-19 Women's Specialty Services COVID	93.959	20232696-00	-	680,747
COVID-19 ARPA Administration	93.959	20234225-00	-	71,364
COVID-19 ARPA Prevention	93.959	20234224-00	-	169,059
COVID-19 ARPA Treatment and Access Administration	93.959	20234223-00	-	713,636
Treatment and Access Management	93.959	20232883-00	-	659,079
Womens' Specialty Services Prevention	93.959	20232882-00	-	4,542,597
	93.959	20232695-00	-	1,097,537
	93.959	20233310-00	-	3,183,119
Total Block Grants for Prevention and Treatment of Substance Abuse			-	17,562,322
<b>Maternal and Child Health Federal Consolidated Programs</b>				
Passed through the Michigan Department of Health and Human Services - Maternal & Child Health - Infant Toddler Court Project	93.110	20234756-00	-	65,198
<b>Substance Abuse and Mental Health Services</b>				
Passed through the Michigan Department of Health and Human Services - Pregnant and Postpartum Women-Pilot	93.243	20232694-00	-	127,878
<b>Medicaid Cluster</b>				
Passed through the Regents of the University of Michigan - Medicaid Cluster - Medical Assistance Program - Michigan Child Collaborative Care (MC3) Program	93.778	30007292935	15,431	16,975
Passed through the Michigan Department of Health and Human Services - Medical Assistance Program - Pre-Admission Screening Annual Resident Reviews	93.778	20233120-00	-	1,970,288
Total Medicaid Cluster			15,431	1,987,263
Passed through the Michigan Department of Health and Human Services - Opioid STR - State Opioid Response III	93.788	20234090-00	-	2,208,938
Passed through the Michigan Department of Health and Human Services:				
CCDF Cluster - Child Care and Development Block Grant - Infant and Early Childhood Mental Health Consultation	93.575	20233790-00	77,177	77,177
Mental Health Consultation Expansion	93.575	20234745-00	61,573	64,073
Total CCDF Cluster - Child Care and Development Block Grant			138,750	141,250
COVID-19 Emergency Grants to Address Mental and Substance Use Disorders During COVID	93.665	20234390-00	-	99,130
COVID-19 Emergency Grants to Address Mental and Substance Use Disorders During COVID	93.665	20234187-00	-	35,228
Total Emergency Grants to Address Mental and Substance Use Disorders During COVID			-	134,358
Community Funded Projects - Beyond the Walls Mobile Crisis Response	93.493	1H79FG000893-01	-	568,877
Total U.S. Department of Health and Human Services			154,181	24,948,662
Total federal awards			\$ 2,127,891	\$ 26,941,323

See notes to schedule of expenditures of federal awards.

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

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**Year Ended September 30, 2023**

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Detroit Wayne Integrated Health Network (DWIHN) under programs of the federal government for the year ended September 30, 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 DWIHN, it is not intended to and does not present the financial position, changes in net position, or cash flows of DWIHN.

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

Expenditures reported in 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, 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.

DWIHN 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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**Detroit Wayne Integrated Health Network**

**Schedule of Findings and Questioned Costs**

**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 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:

ALN	Name of Federal Program or Cluster	Opinion
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Unmodified
93.778	Medicaid Cluster	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$808,240

Auditee qualified as low-risk auditee? \_\_\_\_\_ Yes      X   No

**Section II - Financial Statement Audit Findings**

None

**Section III - Federal Program Audit Findings**

None