



Michigan  
*Office of the Auditor General*  
**REPORT SUMMARY**

**Financial Audit**

*Including the Provisions of the Single Audit Act  
 October 1, 1999 through September 30, 2001*

**Department of Education**

**Report Number:**  
 31-100-02

**Released:**  
 June 2002

A Single Audit is designed to meet the needs of all financial report users, including an entity's federal grantor agencies. The audit determines if the financial schedules and/or financial statements are fairly presented; considers internal control over financial reporting and internal control over federal program compliance; determines compliance with State compliance requirements material to the financial schedules and/or financial statements; and assesses compliance with direct and material requirements of the major federal programs.

**Financial Schedules:**

**Auditor's Report Issued**

We issued an unqualified opinion on the Department's financial schedules.

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**Internal Control Over Financial Reporting**

We did not report any findings related to internal control over financial reporting.

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**Noncompliance Material to  
 the Financial Schedules**

We did not identify any instances of noncompliance applicable to the financial schedules that are required to be reported under *Government Auditing Standards*.

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**Federal Awards:**

**Auditor's Reports Issued on Compliance**

We audited 12 programs as major programs and issued 12 unqualified opinions. The federal programs audited as major programs are identified on the back of this summary.

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**Internal Control Over Major Programs**

We did not identify any material weaknesses in internal control over major programs. However, we did identify reportable conditions (Findings 1 through 3).

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**Required Reporting of Noncompliance**

We identified instances of noncompliance that are required to be reported in accordance with U.S. Office of Management and Budget (OMB) Circular A-133 (Findings 1 through 5).

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**Systems of Accounting and Internal Control:**

We determined that the Department was in substantial compliance with Sections

18.1483 - 18.1487 of the *Michigan Compiled Laws*.

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We audited the following programs as major programs:

<u>CFDA Number</u>	<u>Program Title</u>	<u>Compliance Opinion</u>
10.558	Child and Adult Care Food Program	Unqualified
10.560	State Administrative Expenses for Child Nutrition	Unqualified
10.565	Commodity Supplemental Food Program	Unqualified
10.568 and 10.569	Emergency Food Assistance Cluster	Unqualified
84.010	Title I Grants to Local Educational Agencies	Unqualified
84.011	Migrant Education - Basic State Grant Program	Unqualified
84.213	Even Start - State Educational Agencies	Unqualified
84.276	Goals 2000 - State and Local Education Systemic Improvement Grants	Unqualified
84.282	Charter Schools	Unqualified
84.332	Comprehensive School Reform Demonstration	Unqualified
84.340	Class Size Reduction	Unqualified
93.575	Child Care and Development Block Grant	Unqualified

A copy of the full report can be obtained by calling 517.334.8050 or by visiting our Web site at: [www.state.mi.us/audgen/](http://www.state.mi.us/audgen/)



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