



### *Performance Audit*

### *Use of Transportation-Related Funding*

**Report Number:**  
591-0105-14

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Act 200, P.A. 2012, and Act 63, P.A. 2011, require State agencies that are appropriated funding from transportation funds for providing tax and fee collection and other services to contract with the Michigan Department of Transportation (MDOT). The Acts also require these agencies to annually report to MDOT the amount of funding contracted with MDOT, funds expended, funds returned, and unreimbursed costs incurred but not billed to the transportation funds. In addition, the Acts require the Office of the Auditor General to report on the use of transportation-related funding.

Audit Objective			Audit Conclusion
Objective 1: To determine the appropriateness of selected State agencies' charges to transportation funds.			Appropriate
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
Our audit report does not include any findings related to this audit objective.	Not applicable	Not applicable	Not applicable

Audit Objective			Audit Conclusion
Objective 2: To determine compliance with selected State agencies' contractual and reporting requirements for transportation-related funding.			Complied
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
Our audit report does not include any findings related to this audit objective.	Not applicable	Not applicable	Not applicable

<b>Audit Objective</b>		<b>Audit Conclusion</b>	
Objective 3: To report agencies' charges to transportation funds, agencies' unreimbursed costs, and agencies' cost allocation methodologies used in determining the level of funding.		Reported	
<b>Findings Related to This Audit Objective</b>	<b>Material Condition</b>	<b>Reportable Condition</b>	<b>Agency Preliminary Response</b>
Our audit report does not include any findings related to this audit objective.	Not applicable	Not applicable	Not applicable

A copy of the full report can be obtained by calling 517.334.8050 or by visiting our Web site at: <http://audgen.michigan.gov>

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