

MICHIGAN OFFICE OF THE AUDITOR GENERAL
Summary of Audit and Letter Reports Issued Fiscal Year 2014

Project Number	Entity*	Report Title	Report Date	Type	Number of					Conclusions on Objectives			
					Findings	Recommendations	Material Findings	Repeat and Rewritten Recommendations	Audit Objectives	Effective/ Efficient	Moderately Effective/ Efficient	Not Effective/ Efficient	N/A
391-0591-13	DCH and DTMB	Community Health Automated Medicaid Processing System (CHAMPS) Security and Access Controls	10/17/2013	Performance	3	3	0	0	3	0	3	0	0
641-0144-07F	Insurance and Financial Services	Consumer Finance Activities	10/30/2013	Follow-Up	0	0	0	0	0	0	0	0	0
641-0591-08F	DHS and DTMB	Acessible Web-Based Activity and Reporting Environment (AWARE)	11/08/2013	Follow-Up	0	0	0	0	0	0	0	0	0
471-0112-13	DOC	Parole and Probation Services	11/08/2013	Performance	3	3	0	1	1	0	1	0	0
313-2000-12	MDE	Early On	11/15/2013	Performance	7	8	2	0	3	0	2	1	0
271-0147-13	Department of Treasury	Office of Financial Services	11/19/2013	Performance	1	1	0	0	4	4	0	0	0
071-0525-13	DTMB	Michigan Business One Stop System	12/05/2013	Performance	4	4	3	0	1	0	0	1	0
391-0713-13	DCH	Medicaid Practitioner Fee-for-Service Reimbursement	12/18/2013	Performance	5	5	0	0	1	1	0	0	0
511-0105-13	DMVA	Michigan Veterans Affairs Agency	12/20/2013	Performance	5	5	4	3	3	1	0	1	1
471-0247-13	DOC	Pugsley Correctional Facility	12/20/2013	Performance	5	7	0	0	1	0	1	0	0
391-0595-13	DCH and DTMB	Selected General and Application Controls of the State's Electronic Birth and Death Records	01/22/2014	Performance	4	4	1	0	1	0	1	0	0
391-0210-13	DCH	Center for Forensic Psychiatry	01/29/2014	Performance	5	6	1	0	2	0	2	0	0
313-0400-13	MDE	Pupil Membership Accounting and Reporting Process	01/31/2014	Performance	4	5	0	2	2	2	0	0	0
071-0515-13	DTMB	Computer Equipment Inventory	02/04/2014	Performance	1	1	0	0	2	1	1	0	0
271-0590-13	Department of Treasury and DTMB	State Treasury Accounts Receivable System	03/07/2014	Performance	6	6	1	0	5	1	4	0	0
431-2784-13	DHS	Families First of Michigan Program	03/11/2014	Performance	3	4	1	3	2	0	2	0	0
641-0450-14	LARA	Health Facilities Division	03/13/2014	Performance	5	8	2	4	2	1	1	1	0
651-0146-13	Insurance and Financial Services	Department of Insurance and Financial Services	03/13/2014	Performance	3	3	0	0	4	2	2	0	0
313-0590-08F	MDE and DTMB	Selected Payment and Related Systems	03/14/2014	Follow-Up	3	3	3	3	0	0	0	0	0
641-0170-13	LARA	Michigan Public Service Commission	03/25/2014	Performance	2	3	2	1	3	1	1	0	1
431-4101-12	DHS and DTMB	Bridges Decision Tables and Benefit Calculations for Selected Public Assistance Programs	04/01/2014	Performance	1	1	0	0	4	4	1	0	0
641-0434-13	LARA	Bureau of Fire Services and State Fire Marshal	04/10/2014	Performance	19	30	6	3	5	0	1	3	1
471-0225-14	DOC	Prisoner Intake Process	04/18/2014	Performance	2	3	0	2	1	1	0	0	0
271-0201-13	Department of Treasury	Sales, Use, and Withholding Taxes Process	04/22/2014	Performance	3	3	0	2	2	1	1	0	0
271-0205-13	MSF	Homeownership Programs	04/23/2014	Performance	3	3	0	0	3	3	1	0	0
271-0420-14	DEQ, MSF and Department of Treasury	Brownfield Redevelopment Financing Program	06/06/2014	Performance	1	1	0	1	3	1	0	0	2
071-1153-12L	DTMB	Member Data of the Michigan Public School Employees' Retirement System	06/06/2014	Performance	4	5	0	0	1	0	1	0	0
071-0181-05F	DTMB	High School Graduation and Dropout Rates	06/06/2014	Follow-up	0	0	0	0	0	0	0	0	0
591-0135-13	MDOT	Office of Economic Development	06/06/2014	Performance	5	6	1	3	3	2	0	1	0
391-0708-13	DCH and DHS	Medicaid Home Help Program	06/17/2014	Performance	13	14	2	0	1	0	0	1	0
271-0230-14	Department of Treasury	Individual Income Tax Division	06/25/2014	Performance	1	1	0	1	2	2	0	0	0
431-2601-13	DHS	Adult Protective Services	07/09/2014	Performance	8	11	6	5	4	0	2	2	0
071-1152-12L	DTMB	Actuary Data and Contribution Rates of the Michigan Public School Employees' Retirement System	07/22/2014	Performance	3	3	0	0	2	1	1	0	0
271-0250-05F	Department of Treasury	Bureau of Investments	07/29/2014	Follow-Up	0	0	0	0	0	0	0	0	0
391-0120-13	DCH	Office of Recipient Rights	08/08/2014	Performance	8	12	2	0	1	0	1	0	0
071-0520-14	DTMB	Enterprise Data Warehouse	08/19/2014	Performance	4	4	1	0	2	0	1	1	0
471-0310-13	DOC	Prisoner Education Programs	08/19/2014	Performance	3	4	0	2	1	0	1	0	0
391-0592-11F	DCH and DTMB	Michigan Women, Infants, and Children Information System (MI-WIC)	08/27/2014	Follow-Up	1	1	0	1	0	0	0	0	0
431-0142-14	DHS	Michigan State Disbursement Unit	08/29/2014	Performance	0	0	0	0	2	2	0	0	0
761-0217-14	DEQ	Clean Michigan Initiative Environmental Protection Programs	09/18/2014	Performance	1	1	0	0	2	1	0	0	1

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 Summary of Audit and Letter Reports Issued Fiscal Year 2014
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Project Number	Entity*	Report Title	Report Date	Type	Number of					Single Audit Compliance Opinions				Opinion on Financial Statements and/or Financial Schedules
					Findings	Recommendations	Material Findings	Repeat and Rewritten Recommendations	Audit Objectives	Unqualified	Qualified	Adverse	Disclaimer	
271-0283-14	Department of Treasury	Michigan Education Trust Plan D	12/20/2013	Financial	1	1	0	1	2	0	0	0	0	unmodified
271-0284-14	Department of Treasury	Michigan Education Trust Plans B and C	12/20/2013	Financial	1	1	0	1	2	0	0	0	0	unmodified
271-0340-14	Department of Treasury	Michigan Finance Authority	01/15/2014	Financial	0	0	0	0	1	0	0	0	0	unmodified
071-0151-14M	DTMB	Michigan State Employees' Retirement System	01/23/2014	Letter	0	0	0	0	1	0	0	0	0	n/a
071-0152-14M	DTMB	Michigan Public School Employees' Retirement System	01/23/2014	Letter	0	0	0	0	1	0	0	0	0	n/a
071-0153-14M	DTMB	Michigan Judges' Retirement System	01/23/2014	Letter	0	0	0	0	1	0	0	0	0	n/a
071-0154-14M	DTMB	Michigan State Police Retirement System	01/23/2014	Letter	0	0	0	0	1	0	0	0	0	n/a
071-0157-14M	DTMB	State of Michigan 457 Plan	01/24/2014	Letter	0	0	0	0	1	0	0	0	0	n/a
271-0406-14	Department of Treasury	Michigan Economic Development Corporation	02/07/2014	Financial	0	0	0	0	1	0	0	0	0	unmodified
271-0340-14M	Department of Treasury	Michigan Finance Authority	02/14/2014	Letter	1	1	0	0	1	0	0	0	0	n/a
271-0401-14	Department of Treasury	Michigan Strategic Fund	02/19/2014	Financial	0	0	0	0	1	0	0	0	0	unmodified
071-0156-14M	DTMB	State of Michigan 401K Plan	03/07/2014	Letter	1	1	0	0	1	0	0	0	0	n/a
071-0010-14M	DTMB	State of Michigan Comprehensive Annual Financial Report	03/10/2014	Letter	3	3	0	2	1	0	0	0	0	n/a
271-0406-14M	Department of Treasury	Michigan Economic Development Corporation	03/27/2014	Letter	3	3	0	0	1	0	0	0	0	n/a
271-0256-14	Department of Treasury	Transition in the Office of State Treasurer	04/04/2014	Financial	0	0	0	0	1	0	0	0	0	unmodified
271-0401-14M	Department of Treasury	Michigan Strategic Fund	04/08/2014	Letter	3	3	0	0	1	0	0	0	0	n/a
551-0101-14	MSP	Michigan Justice Training Fund	06/06/2014	Financial	1	1	1	0	2	0	0	0	0	unmodified
900-0140-14	Legislature	Michigan Legislative Retirement System	06/04/2014	Letter	0	0	0	0	2	0	0	0	0	unmodified
271-0265-14	MSP and Department of Treasury	Emergency 9-1-1 Fund	06/24/2014	Financial	0	0	0	0	2	0	0	0	0	unmodified
641-0161-14	LARA	Liquor Purchasing Revolving Fund, Michigan Liquor Control Commission	03/21/2014	Letter	0	0	0	0	2	0	0	0	0	unmodified
000-0100-14	DTMB	State of Michigan Single Audit Report	06/26/2014	Single	102	117	24	46	1	29	7	2	0	n/a
071-0030-14	DTMB	Statement of Revenue Subject to Constitutional Limitation - Legal Basis	06/13/2014	Letter	0	0	0	0	0	0	0	0	0	n/a
071-0031-14	DTMB	Statement of the Proportion of Total State Spending From State Sources Paid to Units of Local Government - Legal Basis	06/17/2014	Letter	0	0	0	0	0	0	0	0	0	n/a

* Entities include: DCH - Department of Community Health
 DCR - Department of Civil Rights
 DEQ - Department of Environmental Quality
 DHS - Department of Human Services

DMVA - Department of Military and Veterans Affairs
 DNR - Department of Natural Resources
 DOC - Department of Corrections
 DTMB - Department of Technology, Management, and Budget

LARA - Department of Licensing and Regulatory Affairs
 MDARD - Michigan Department of Agriculture and Rural Development
 MDE - Michigan Department of Education
 MDOT - Michigan Department of Transportation

MSF - Michigan Strategic Fund
 MSP - Michigan Department of State Police

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