



STATE OF MICHIGAN  
DEPARTMENT OF CORRECTIONS  
LANSING

JENNIFER M. GRANHOLM  
GOVERNOR

PATRICIA L. CARUSO  
DIRECTOR

August 17, 2010

Mr. Bryan Weiler  
Office of Internal Audit Services  
Office of the State Budget  
George W. Romney Building  
111 South Capitol, 5<sup>th</sup> Floor  
Lansing, MI 48913

Dear Mr. Weiler:

In accordance with the State of Michigan, Financial Management Guide, Part VII, attached is a summary table identifying our responses and a corrective action plan to address the recommendations contained within the Office of the Auditor General's Financial Audit Including the Provisions of the Single Audit Act of the Department of Corrections, for the period October 1, 2007 through September 30, 2009.

Questions regarding the summary table or corrective action plans should be directed to Julie Southwick at (517) 335-6886.

Sincerely,

DEPARTMENT OF CORRECTIONS

Signature Redacted

Patricia L. Caruso, Director  
Attachment  
PC/22/cm

- c: Executive Office  
Office of the Auditor General  
House Fiscal Agency  
Senate Fiscal Agency  
House Appropriations Subcommittee on Corrections  
Senate Appropriations Subcommittee on Judiciary and Corrections  
House Judiciary Committee  
Senate Judiciary Committee  
M. Draschil                      J. Southwick  
C. MacKenzie                    D. Straub  
E. Mize                            B. Wickman  
B. Purves

**Financial Audit Including the Provisions of the Single Audit Act**  
**Department of Corrections**  
**Summary of Agency Responses to Recommendations**  
**October 1, 2007 through September 30, 2009**

**1. Audit recommendations the agency complied with:**

**Child Nutrition Cluster**

DOC has complied. DOC instructed National School Lunch participating facilities to:

- Document on the daily count sheets which of the eligible prisoners actually participated in the meals.
- Verify the prisoner count recorded on the reimbursement claim forms for accuracy.
- Submit signed meal reimbursement claim forms using secure digital signatures.
- Use current daily count sheets to ensure participants meet federal guidelines.

**2. Audit recommendations the agency agrees with and will comply:**

None

**3. Audit recommendations the agency disagrees with:**

None