



STATE OF MICHIGAN  
DEPARTMENT OF CORRECTIONS  
LANSING

RICK SNYDER  
GOVERNOR

DANIEL H. HEYNS  
DIRECTOR

January 9, 2013

Doug Ringler, Director  
Office of Internal Audit Services  
Office of the State Budget  
George W. Romney Building  
111 South Capitol, 6<sup>th</sup> Floor  
Lansing, MI 48913

Dear Mr. Ringler:

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 performance audit of Facility Closures and Consolidations covering the period October 1, 2007 through September 30, 2011.

Please direct questions regarding the summary table or corrective action plans to Julie Hamp at (517) 335-6886.

Sincerely,

DEPARTMENT OF CORRECTIONS

Signature Redacted

Daniel Heyns, Director  
Attachment  
DH/22/cm

c: Executive Office  
Office of the Auditor General  
House Fiscal Agency  
Senate Fiscal Agency  
House Appropriations Sub-Committee on Corrections  
Senate Appropriations Sub-Committee on Judiciary and Corrections  
House Judiciary Committee  
Senate Judiciary Committee  
T. Finco            R. Treacher  
J. Sherry           J. Hamp           C. MacKenzie

1. Audit recommendations the agency complied with:

n/a

2. Audit recommendations the agency will comply with:

Finding #	Expected compliance Date
1	When applicable

3. Audit recommendations the agency disagrees with:

n/a

### **Finding #1**

#### **Documentation to Support Basis for Closures and Consolidations**

The auditors recommended that DOC maintain sufficient documentation to support its basis for identifying and recommending prisons and camps for closures or consolidations.

#### Agency Response

*DOC partially agrees with the recommendation. Although limited documentation was maintained, DOC believes that the process was sufficient to support its basis for identifying and recommending prisons and camps for closures or consolidation. DOC will maintain sufficient documentation as it deems necessary, if it develops recommendations for facility closures and consolidations in the future.*