



OAG

Office of the Auditor General

Report Summary

Single Audit Report

State of Michigan

Fiscal Year Ended September 30, 2016

Report Number:
000-0100-17

Released:
June 2017

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 statements are fairly presented, considers internal control over financial reporting and internal control over federal program compliance, determines compliance with requirements material to the financial statements, and assesses compliance with direct and material requirements of the major federal programs.

Audit Results for the State's Basic Financial Statements

Fairly presented, in all material respects	Internal Control Over Financial Reporting		No instances of noncompliance or other matters required to be reported
	No material weaknesses identified	4 significant deficiencies	

Audit Results for the Schedule of Expenditures of Federal Awards

Fairly stated, in all material respects, in relation to the State's basic financial statements as a whole.
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Audit Results for the Federal Awards

Federal Awards Expended	Unmodified Opinion	Qualified Opinion	Adverse Opinion	Total Known Questioned Costs (Net)	Internal Control Over Compliance Findings	
					Material Weaknesses	Significant Deficiencies
\$25.6 billion	21 programs	2 programs	2 programs	\$7,109,288	13	44

Identification of Major Federal Programs, Type of Opinion Issued on Compliance, Known Questioned Costs, and Audit Finding Numbers:

CFDA Number(s)	Name of Major Federal Program or Cluster	Opinion	Known Questioned Costs	Audit Finding Number(s)
10.551 and 10.561	SNAP Cluster	Qualified	\$20,206	<u>2016-001</u> <u>2016-002</u> <u>2016-003</u> <u>2016-004</u> <u>2016-009</u> <u>2016-010</u> <u>2016-011</u> <u>2016-012</u> <u>2016-013</u>
10.553, 10.555, 10.556, and 10.559	Child Nutrition Cluster	Unmodified	\$0	<u>2016-008</u>
12.401	National Guard Military Operations and Maintenance (O&M) Projects	Unmodified	\$2,600,821	<u>2016-018</u> <u>2016-019</u> <u>2016-020</u> <u>2016-021</u> <u>2016-022</u> <u>2016-023</u> <u>2016-024</u>
17.207, 17.801, and 17.804	Employment Service Cluster	Unmodified	\$0	Not Applicable
20.933	National Infrastructure Investments	Unmodified	\$0	2016-025
66.458	Clean Water State Revolving Fund Cluster	Unmodified	\$0	Not Applicable
84.032G/L	Federal Family Education Loans - Guaranty Agency and Lender	Unmodified	\$0	Not Applicable
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Unmodified	Undeterminable	<u>2016-009</u> <u>2016-010</u> <u>2016-011</u> <u>2016-012</u> <u>2016-013</u>
84.367	Supporting Effective Instruction State Grant (formerly Improving Teaching Quality State Grants)	Unmodified	\$0	<u>2016-008</u>
93.044, 93.045, and 93.053	Aging Cluster	Unmodified	Undeterminable	<u>2016-009</u> <u>2016-011</u> <u>2016-012</u> <u>2016-013</u>
93.558	TANF Cluster	Adverse	(\$12,085)	<u>2016-001</u> <u>2016-002</u> <u>2016-003</u> <u>2016-005</u> <u>2016-009</u> <u>2016-010</u> <u>2016-011</u> <u>2016-012</u> <u>2016-013</u> <u>2016-026</u> <u>2016-027</u> <u>2016-028</u> <u>2016-029</u> <u>2016-030</u>
93.575 and 93.596	CCDF Cluster	Qualified	\$1,063	<u>2016-001</u> <u>2016-002</u> <u>2016-009</u> <u>2016-010</u> <u>2016-011</u> <u>2016-012</u> <u>2016-013</u> <u>2016-031</u> <u>2016-032</u> <u>2016-033</u> <u>2016-058</u>

CFDA Number(s)	Name of Major Federal Program or Cluster	Opinion	Known Questioned Costs	Audit Finding Number(s)
93.775, 93.777, and 93.778	Medicaid Cluster, including ARRA	Adverse	\$3,853,963	<u>2016-001</u> <u>2016-002</u> <u>2016-003</u> <u>2016-004</u> <u>2016-006</u> <u>2016-007</u> <u>2016-009</u> <u>2016-010</u> <u>2016-011</u> <u>2016-012</u> <u>2016-013</u> <u>2016-015</u> <u>2016-016</u> <u>2016-017</u> <u>2016-034</u> <u>2016-035</u> <u>2016-036</u> <u>2016-037</u> <u>2016-038</u> <u>2016-039</u> <u>2016-040</u> <u>2016-041</u> <u>2016-042</u> <u>2016-043</u> <u>2016-044</u> <u>2016-045</u> <u>2016-046</u> <u>2016-047</u> <u>2016-048</u>
93.563	Child Support Enforcement	Unmodified	Undeterminable	<u>2016-004</u> <u>2016-009</u> <u>2016-011</u> <u>2016-012</u> <u>2016-013</u> <u>2016-016</u> <u>2016-017</u>
93.568	Low-Income Home Energy Assistance	Unmodified	\$13,319	<u>2016-001</u> <u>2016-002</u> <u>2016-009</u> <u>2016-010</u> <u>2016-011</u> <u>2016-012</u> <u>2016-013</u> <u>2016-049</u> <u>2016-050</u>
93.658	Foster Care - Title IV-E	Unmodified	\$235,527	<u>2016-004</u> <u>2016-005</u> <u>2016-009</u> <u>2016-010</u> <u>2016-011</u> <u>2016-012</u> <u>2016-013</u> <u>2016-014</u> <u>2016-051</u> <u>2016-052</u>
93.659	Adoption Assistance	Unmodified	\$9,313	<u>2016-004</u> <u>2016-005</u> <u>2016-009</u> <u>2016-010</u> <u>2016-011</u> <u>2016-012</u> <u>2016-013</u> <u>2016-053</u> <u>2016-054</u>

CFDA Number(s)	Name of Major Federal Program or Cluster	Opinion	Known Questioned Costs	Audit Finding Number(s)
93.667	Social Services Block Grant	Unmodified	\$386,098	<u>2016-005</u> <u>2016-009</u> <u>2016-010</u> <u>2016-011</u> <u>2016-012</u> <u>2016-013</u> <u>2016-014</u>
93.767	Children's Health Insurance Program	Unmodified	\$1,063	<u>2016-001</u> <u>2016-002</u> <u>2016-006</u> <u>2016-007</u> <u>2016-009</u> <u>2016-011</u> <u>2016-012</u> <u>2016-013</u> <u>2016-015</u> <u>2016-016</u> <u>2016-017</u> <u>2016-055</u>
93.958	Block Grants for Community Mental Health Services	Unmodified	Undeterminable	<u>2016-009</u> <u>2016-011</u> <u>2016-012</u> <u>2016-013</u>
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Unmodified	Undeterminable	<u>2016-009</u> <u>2016-011</u> <u>2016-012</u> <u>2016-013</u> <u>2016-056</u>
96.001	Disability Insurance/SSI Cluster	Unmodified	Undeterminable	<u>2016-009</u> <u>2016-010</u> <u>2016-011</u> <u>2016-012</u> <u>2016-013</u>

Major Federal Programs Audited by Others

CFDA Number(s)	Name of Major Federal Program or Cluster	Opinion	Known Questioned Costs	Audit Finding Number(s)
14.871 and 14.879	Housing Voucher Cluster	Unmodified	\$0	Not Applicable
14.256	Neighborhood Stabilization Program (Recovery Act Funded), including ARRA	Unmodified	\$0	Not Applicable
17.225	Unemployment Insurance, including ARRA	Unmodified	\$0	2016-057

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