

# ANNUAL REPORT

## Fiscal Year 2017



**Doug A. Ringler, CPA, CIA**  
**Auditor General**

The auditor general  
shall conduct post audits  
of financial transactions and  
accounts of the state and of all  
branches, departments,  
offices, boards, commissions,  
agencies, authorities and  
institutions of the state established  
by this constitution or by  
law, and performance  
post audits thereof.

- *Article IV, Section 53 of the  
Michigan Constitution*



# OAG

Office of the Auditor General

201 N. Washington Square, Sixth Floor • Lansing, Michigan 48913 • Phone: (517) 334-8050 • [audgen.michigan.gov](http://audgen.michigan.gov)

**Doug A. Ringler, CPA, CIA**  
Auditor General

## Legislators and Interested Parties:

I am pleased to provide our fiscal year 2017 annual report. It details aspects of our Office operations and lists the audit reports issued in the past fiscal year. Article IV, Section 53 of the Michigan Constitution establishes the Office of the Auditor General and requires this annual report.

During the fiscal year, we issued independent auditor's opinions on 19 sets of financial statements and schedules. Our collaboration with the State Budget Office resulted in the preparation and audit of the *State of Michigan Comprehensive Annual Financial Report* within 123 days of fiscal year-end, continuing to be a leader in timely state government reporting. Our other most extensive project, the Statewide Single Audit, assessed State agency compliance with regulations tied to \$25.6 billion in federal funds.

We received pointed attention for several of our 41 completed performance audits and follow-up reviews, including the Child Care Fund, Flint Emergency Expenditures, the Grand Rapids Home for Veterans, IT Project Management Processes, the MEGA Tax Credit Program, the Michigan Statewide Automated Child Welfare Information System (MiSACWIS), the Statewide Windows Active Directory Environments, and the Women's Huron Valley Correctional Facility, among many others.

Our top 2018 priorities include:

1. State record access

We will work closely with the Legislature to confront increased instances in which State agencies either deny or delay our access to information that is necessary to carry out our [Constitutional mandate](#) to audit. Along with this mandate, [Section 13.101](#) of the *Michigan Compiled Laws* requires that all books, accounts, documents, and records shall be produced upon demand for our examination. These situations apply to both paper and electronic records. During the past year, for the first time in our Office history, we did not receive the access we needed and issued a subpoena to demand that an agency provide us with the requested information. We also have a second instance for which we are preparing a subpoena to issue as soon as possible. While those cases are in litigation, our stakeholders are missing independent, objective, and transparent audit results that are the foundation of our Office and consistent with the expectations stated in the 1963 Constitution and supported at the Constitutional Convention.

2. OAG fraud, waste, and abuse hotline outreach

Last year, we established a platform for State employees and citizens to report suspicious or questionable activities to [audgen.michigan.gov/report-fraud](http://audgen.michigan.gov/report-fraud). Now, we need to expand our outreach efforts to make these resources known to all relevant parties and to help ensure that they are aware of the protections that exist should they contact us.

Throughout the year, we will continue to provide the Legislature and Executive Office with our six-month audit plans and monthly audit summaries. You may also follow our work by visiting the OAG Web site.

This past year, our dedicated team of audit professionals and support staff continued to excel by conducting audits and reporting on issues that are important to you and have an impact on the lives of Michigan residents. I appreciate your continued support and look forward to working with you again this year.

Sincerely,

Doug Ringler  
Auditor General  
October 23, 2017



Letter ..... 1

Office Location..... 4

Directory

    Management Staff ..... 5

Office Overview

    Mission..... 6

    Responsibility ..... 6

    Organization ..... 6

    Employees ..... 6

    Quality Control ..... 7

Audit Services

    Types of Audits and Other Projects..... 8

    Report Distribution, Auditee Response, and Audit Value..... 9

Communications

    Communication Types ..... 10

Fiscal Year 2017 Report Listing ..... 11

Awards and Recognition

    National Awards ..... 14



Photo credit: MDOT Photography Unit

# Office Location

Office of the Auditor General  
Victor Center, Sixth Floor  
201 N. Washington Square  
Lansing, Michigan 48913

Telephone Number: (517) 334-8050  
[audgen.michigan.gov](http://audgen.michigan.gov)



Anderson House Office Building  
Connie B. Binsfeld Building

Victor Center

Parking

1. Boji Tower
2. Capitol Commons Center
3. Constitution Hall
4. Farnum Building
5. G. Mennen Williams Building
6. George W. Romney Building

7. Grand Tower
8. Grandview Plaza Building
9. Hall of Justice
10. John A. Hannah Building
11. Lewis Cass Building
12. Michigan Economic Development Corporation

13. Murray D. VanWagoner Building
14. Ottawa Building
15. Radisson Hotel
16. Richard H. Austin Building
17. South Grand Building
18. Stevens T. Mason Building

## Management Staff

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Doug A. Ringler, CPA, CIA  
Auditor General



Laura J. Hirst, CPA  
Deputy Auditor General



Kelly C. Miller, MPA  
State Relations Officer



Bryan W. Weiler  
Chief Investigator



Craig M. Murray, CPA, CIA  
Director of Professional Practice



Kimberly E. Jacobs, CPA, CISA, CNE  
Chief Information Officer



Paul J. Green, CPA, CIA, CISA  
Director of Administration



# Office Overview

## Mission

The OAG's mission is to improve the accountability for public funds and to improve State government operations for the benefit of Michigan's citizens. The OAG best accomplishes its mission by adhering to the professional standards of the auditing profession and by promoting an atmosphere of independence, objectivity, and transparency among OAG staff and the people we serve.

## Responsibility

The Michigan Constitution established the OAG within the legislative branch of State government and set forth its responsibility to conduct post financial and performance audits of State government operations (Article IV, Section 53). Audit activities are performed in accordance with generally accepted auditing standards of the American Institute of Certified Public Accountants and *Government Auditing Standards* issued by the Comptroller General of the United States.

## Organization

Doug A. Ringler, the Auditor General, is the principal executive and has ultimate responsibility for OAG policies, practices, and reports. The Auditor General is appointed by the Legislature for an eight-year term. His term began in June 2014.

The Auditor General appointed Laura J. Hirst as Deputy Auditor General. Ms. Hirst is the Auditor General's principal aide in carrying out the OAG's responsibilities and in leading the Bureau of Audit Operations.

The OAG has five primary operational areas:

- The **Bureau of Audit Operations** is responsible for conducting audits of the State of Michigan's executive, legislative, and judicial branches of government, in addition to universities and community colleges. Also, the Bureau participates in joint National State Auditors Association audits with other states' audit agencies.

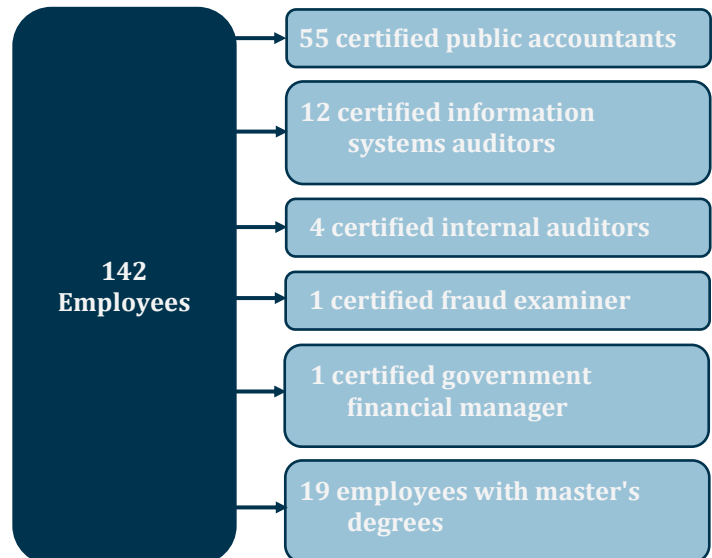
The Bureau is organized into five audit divisions based on type of audits performed and activities audited:

- The *State of Michigan Comprehensive Annual Financial Report (SOMCAFR)* financial audit, other mandated financial audits, and Government Operations audits.
- The Statewide Single Audit.
- Environmental and Information Technology performance audits.
- Health, Safety, and Regulatory performance audits.
- Service, Assistance, and Education performance audits.

- The **Office of Professional Practice** is responsible for performing quality assurance reviews of audit reports and working papers, editing audit reports, and conducting accounting and auditing research.
- The **Office of Information Technology** is responsible for all OAG networks and information systems. The Office provides specialized data extraction and analysis, computer hardware and software support, and training to all OAG staff.
- The **Office of Administration** is responsible for human resource management; accounting and budgeting; audit report production; and officewide printing, purchasing, and clerical support.
- The **Chief Investigator** is responsible for investigative audit work related to allegations of fraud, waste, or abuse involving State positions or taxpayer dollars. The team advises OAG staff and collaborates with the legal community on fraud-related concerns.

## Employees

The OAG had 142 employees as of September 30, 2017. The OAG's commitment to professionalism and leadership in State governmental auditing is evidenced by the professional certifications achieved by its staff. Including the Auditor General, the Office has:



Many employees also actively participate as officers, board members, and committee members of national, State, and local accounting and auditing organizations.

## Quality Control

### Professional Standards

The OAG performs audits in accordance with the following professional standards:

- Generally accepted auditing standards of the American Institute of Certified Public Accountants.
- *Government Auditing Standards* issued by the Comptroller General of the United States.
- The federal Single Audit Act Amendments of 1996 and implementing regulations.

### External Quality Control Review

*Government Auditing Standards* requires a triennial peer review of OAG operations. The peer review is performed

by a six-person National State Auditors Association external quality control review team. In the most recent review performed in October 2015, the peer review team provided the OAG with its tenth consecutive unmodified ("clean") opinion on its system of quality control. This is the highest level of opinion.

### Independence

Auditing standards require auditor independence in fact and in appearance. The standards also define impairments to independence. The most recent external peer review of OAG operations noted no impairments affecting the OAG's independence in providing auditing and other attestation services.

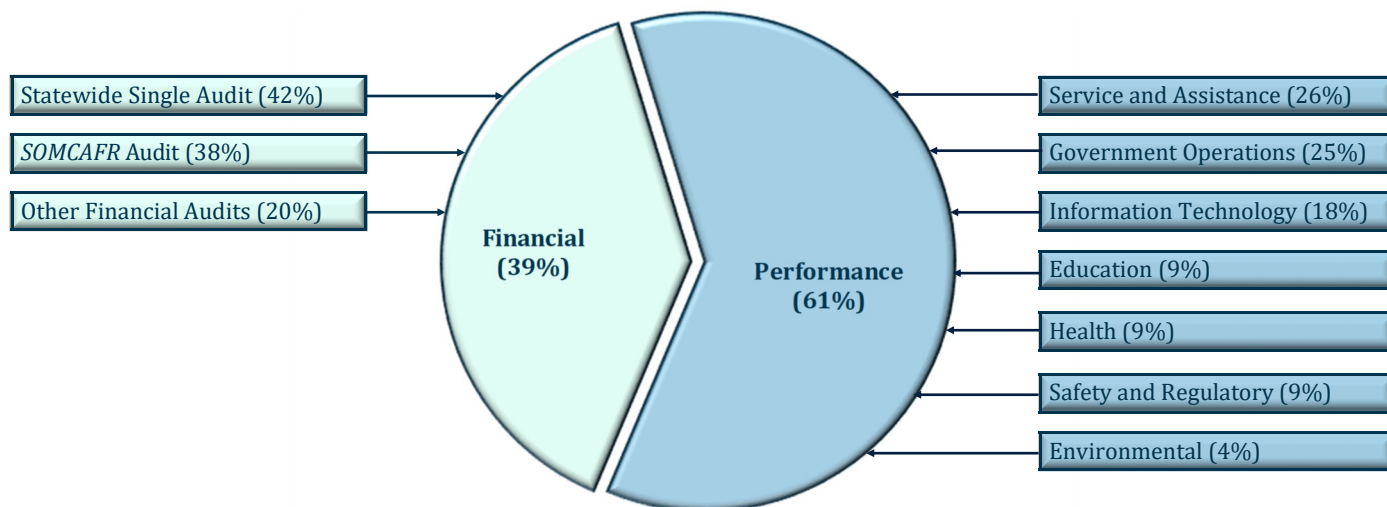


Sturgeon Point Lighthouse, Harrisville, Michigan, on Lake Huron  
Photo credit: MDOT Photography Unit

## Types of Audits and Other Projects

The following chart shows the distribution of direct audit and other project hours by type:

**Distribution of Direct Hours**



### Financial Audits

Financial audits are designed to provide reasonable assurance about whether the financial statements and/or financial schedules of an audited entity are presented fairly, in all material respects, in conformity with generally accepted accounting principles. The OAG conducts three types of financial audits:

- *State of Michigan Comprehensive Annual Financial Report (SOMCAFR) Audit:*
  - The *SOMCAFR* is prepared by the Office of Financial Management, within the State Budget Office.
  - The State's reporting entity includes the primary government (all funds, departments and agencies, bureaus, boards, and commissions) and its component units.
  - The *SOMCAFR* includes the State's government-wide financial statements, fund financial statements for the State's major funds, combining and individual fund financial statements for nonmajor funds, and statistical data.
  - The OAG issues an independent auditor's opinion on the financial statements, which is included within the published *SOMCAFR*.
- **Statewide Single Audit:**
  - This annual audit is required by the federal Single Audit Act and by State statute. The federal Act requires state and local governments receiving \$750,000 or more of federal financial assistance in any fiscal year to have a comprehensive financial audit, including an assessment of the entity's compliance with federal program requirements.

- The OAG annually audits those State programs that reach major federal program status.
- The audit report, including the Auditor General's report on compliance, must be submitted to the federal government by June 30 each year for the previous fiscal year ended September 30.

### Statewide Single Audit Results

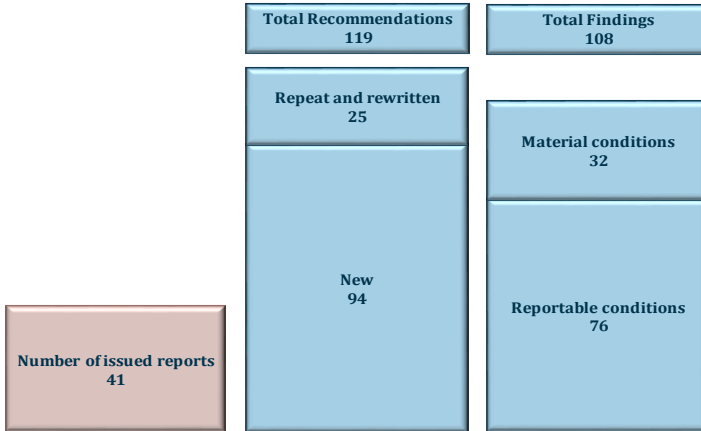
Total Recommendations 62	Total Findings 56
Repeat and rewritten 41	Material weaknesses 13
New 21	Significant deficiencies 44

- **Other Financial Audits:**
  - State statute requires annual financial audits of certain entities.
  - The OAG conducted 17 other required financial audits.
  - Contracted auditors completed 18 financial audits.

## Performance Audits

Performance audits compare criteria applicable to the audited entity with the activities that occurred. Findings and/or conclusions provide objective and independent analyses to program management and those charged with governance and oversight to facilitate decision-making and improve public accountability. We conduct performance audits based on the potential for improving the effectiveness and efficiency of State government operations.

### Performance Audit and Follow-Up Results



## Audit Finding Follow-Ups

The OAG may follow up findings reported in previously issued performance audit reports to assess the entities' compliance with prior audit recommendations. Follow-ups typically focus on material conditions, which are considered more severe than reportable conditions. We may issue recommendations if corrective action was not effective at fostering improvements.

## Preliminary Survey Summaries

A preliminary survey summary is a publicly released document in a report-like format that addresses only the results of a preliminary survey. A preliminary survey, performed at the beginning of a performance audit, is designed to obtain an understanding of the core activities within an entity or a program. These procedures are limited and are not considered a completed performance audit.

If the results of a preliminary survey do not identify significant potential program improvements and/or risks of deficiencies that could impair management's ability to operate a program effectively or efficiently, we terminate the performance audit and move our resources to a more value-driven project. For fiscal year 2017, we issued 3 preliminary survey summaries.

## Attestation Engagements

Attestation engagements involve examining, reviewing, or performing agreed-upon procedures on a subject matter or an assertion about a subject matter and reporting on the results. An attestation engagement can cover a broad range of financial or nonfinancial matters or subjects.

## Report Distribution, Auditee Response, and Audit Value

### Report Distribution

We provide electronic access to all of our released reports. They are most often addressed to the chief executive officer of the audited entity and/or to the chair of its governing board or commission. On the day prior to a report's official release, we notify the audited entity, the Executive Office, and all legislators.

On the official release date, our Office posts the report publicly to the OAG Web site and e-mails a report link to all legislators; the House and Senate Fiscal Agencies; other State offices; and all others who have requested a copy of the report, including any media. Our Office does not issue news releases, but we respond to media or public inquiries regarding released reports.

### Auditee Response

Audited agencies are required to develop a plan to comply with OAG audit recommendations and to submit the plan to the Office of Internal Audit Services, State Budget Office, within 60 days after release of the OAG audit report. This requirement is found in Section 18.1462 of the *Michigan Compiled Laws* and in the State of Michigan Financial Management Guide (Part VII, Chapter 4, Section 100).

The Office of Internal Audit Services either accepts the plan as final or contacts the agency to take additional steps to finalize it. The OAG Web site includes the agency's plan to comply following each OAG audit report.

### Audit Value

OAG reports provide independent, objective, and transparent information that legislative members can use in making informed decisions regarding program scope, structure, and funding. Investors and creditors can rely on OAG financial reports to assess the State's financial condition. In addition, our work offers citizens information about the oversight and accountability of taxes, fees, and other revenues paid to the State and whether those dollars are spent in accordance with statutes and guidelines.

## Communication Types

### Reports

OAG reports are the formal, written, and primary means of communicating audit results. The reports and other communications foster positive and productive working relationships with the Legislature, audited agencies, citizens, and other stakeholders.

### Monthly Summaries

The Auditor General e-mails a monthly summary to all legislators and the Governor that identifies projects initiated during the prior month; any audits terminated; audit objectives established for ongoing projects; projects nearing completion, including estimated release dates; and audits released.

### Legislative Hearings and Meetings

The OAG welcomes the opportunity to brief committees and meet personally with legislators to provide audit report testimony, discuss specific issues identified within audit reports, respond to requests for our audit services, or provide information related to government operations to assist in their decision-making.

### State Relations Officer

The OAG State Relations Officer's primary responsibility is to build effective relationships and to facilitate communications with the Legislature, legislative fiscal agencies, the Executive Office, audited agencies, and the media. These communications include addressing questions about OAG operations and reports, facilitating requests for audit work, and coordinating report presentations to the Legislature upon request.

### Online Information

OAG reports are released via e-mail, Twitter, and LinkedIn. Our Web site, [audgen.michigan.gov](http://audgen.michigan.gov), provides extensive information, including:

- Completed projects by fiscal year
- Recently released reports
- Reports scheduled for release
- Work in progress
- Monthly summaries to the Legislature and the Governor
- How to report fraud allegations
- Auditing FAQ
- Types of audits performed
- Professional standards
- OAG organizational chart
- Office location
- Contact information



Point Betsie Lighthouse, Frankfort, Michigan, along the Lake Michigan shoreline  
Photo credit: MDOT Photography Unit

# Fiscal Year 2017 Report Listing

Department and Report Title	Project Number	Type of Audits and Other Projects			
		Performance	Financial	Preliminary Survey Summary	Contracted
<b>Agriculture and Rural Development</b>					
Bottled Water Regulation	791-0225-16	•			
Bovine Tuberculosis Program	791-0110-16	•			
Farm Produce Insurance Authority Financial Report for the Fiscal Year Ended December 31, 2016					•
<b>Corrections</b>					
Parole Eligibility Consideration Process	471-0121-16	•			
Women's Huron Valley Correctional Facility	471-0241-17	•			
<b>Education</b>					
Early On	313-2000-12F	•			
Great Start Readiness Program	313-0260-15	•			
<b>Environmental Quality</b>					
Asbestos Program, Air Quality Division	761-0142-16	•			
Clean Michigan Initiative Environmental Protection Programs	761-0217-16	•			
Great Lakes Water Quality Bond Fund Expenditures	761-0400-16	•			
Septage Waste, Campground, Public Swimming Pool, and Onsite Wastewater Programs, Office of Drinking Water and Municipal Assistance	761-0321-16	•			
<b>Health and Human Services</b>					
Capitated Rate Setting, Contracting, and Beneficiary Enrollment Processes of the Comprehensive Health Care Program	391-0701-16	•			
Child Care Fund	431-1400-13F	•			
Medicaid Ambulance, Dental, and Emergency Room Claim Payments	391-0716-16	•			
Michigan State Disbursement Unit, Office of Child Support	431-0142-16	•			
Michigan Statewide Automated Child Welfare Information System (MiSACWIS)	431-0520-16	•			
<b>Legislature</b>					
Michigan Legislative Retirement System Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2016	900-0140-17		•		
<b>Licensing and Regulatory Affairs</b>					
Bureau of Services for Blind Persons	641-0230-16	•			
Michigan Liquor Control Commission Annual Financial Report 2016 (For Fiscal Year October 1, 2015 - September 30, 2016)	641-0161-17		•		
Michigan Medical Marihuana Program	641-0435-16	•			
Self-Insurers' Security Fund Annual Report 2016	641-0101-17		•		
<b>Military and Veterans Affairs</b>					
Grand Rapids Home for Veterans, Michigan Veterans Affairs Agency	511-0170-17F	•			
Grand Rapids Home for Veterans, Michigan Veterans Affairs Agency	511-0170-15F	•			
Michigan Youth Challenge Academy	511-0300-14F	•			
<b>State</b>					
Bureau of Branch Office Services	231-0333-16	•			

# Fiscal Year 2017 Report Listing

Department and Report Title	Project Number	Type of Audits and Other Projects			
		Performance	Financial	Preliminary Survey Summary	Contracted
Talent and Economic Development					
Collection of Delinquent Unemployment Taxes and Reimbursements, Unemployment Insurance Agency, Talent Investment Agency	641-0316-11F	●			
Michigan Economic Development Corporation Financial Audit Report for the Fiscal Year Ending September 30, 2016	271-0406-17		●		
Michigan Economic Growth Authority Tax Credit Program, Michigan Strategic Fund	186-0415-16	●			
Michigan State Housing Development Authority Financial Report for the Year Ended June 30, 2016					●
Michigan State Housing Development Authority Single Audit for the Year Ended June 30, 2016					●
Michigan Strategic Fund Financial Audit Report for the Fiscal Year Ending September 30, 2016	271-0401-17		●		
Renaissance Zone Program	271-0425-11F	●			
Unemployment Insurance Agency - Administration Fund - Financial Report for the Fiscal Year Ended September 30, 2016					●
Unemployment Insurance Agency - Administration Fund - Single Audit Report for the Fiscal Year Ended September 30, 2016					●
Unemployment Insurance Agency - Contingent Fund - Financial Report for the Fiscal Year Ended September 30, 2016					●
Unemployment Insurance Agency - Obligation Trust Fund - Financial Report for the Fiscal Year Ended September 30, 2016					●
Unemployment Insurance Agency - Unemployment Compensation Fund - Financial Report for the Fiscal Year Ended September 30, 2016					●
Unemployment Insurance Agency - Unemployment Compensation Fund - Single Audit Report for the Fiscal Year Ended September 30, 2016					●
Technology, Management, and Budget					
Disaster Recovery and Business Continuity of IT Systems	071-0511-15	●			
Flint Emergency Expenditures, State of Michigan	000-2017-17	●			
Flint Emergency Expenditures, State of Michigan	000-2016-17	●			
IT Project Management Processes	071-0585-16	●			
Michigan Judges' Retirement System Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2016	071-0153-17		●		
Michigan Military Retirement System Comprehensive Annual Financial Report for the Nine Months Ending September 30, 2016	071-0158-17		●		
Michigan Public School Employees' Retirement System Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2016	071-0152-17		●		
Michigan Public School Employees' Retirement System Schedules of Employer Allocations and Schedule of Collective Pension Amounts for Fiscal Year Ended September 30, 2016	071-0164-17		●		
Michigan State Employees' Retirement System Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2016	071-0151-17		●		
Michigan State Employees' Retirement System Schedule of Employer Allocations and Schedule of Pension Amounts by Employer for Fiscal Year Ended September 30, 2016	071-0165-17		●		
Michigan State Police Retirement System Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2016	071-0154-17		●		
Office of Infrastructure Protection	071-0127-16	●			

# Fiscal Year 2017 Report Listing

Department and Report Title	Project Number	Type of Audits and Other Projects			
		Performance	Financial	Preliminary Survey Summary	Contracted
Technology, Management, and Budget, <i>continued</i>					
Records Management, Records Management Services	071-0835-16	●			
State Building Authority Financial Report for the Fiscal Year Ended September 30, 2016					●
State of Michigan 401K Plan - Financial Report - September 30, 2016	071-0156-17		●		
State of Michigan 457 Plan - Financial Report - September 30, 2016	071-0157-17		●		
State of Michigan Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2016	071-0010-17		●		
State of Michigan Single Audit Report for the Fiscal Year Ended September 30, 2016	000-0100-17		●		
State Sponsored Group Insurance Fund Financial Report for the Fiscal Year Ended September 30, 2016					●
Statement of Revenue Subject to Constitutional Limitation - Legal Basis - Fiscal Year Ended September 30, 2016	071-0030-17		●		
Statement of the Proportion of Total State Spending From State Sources Paid to Units of Local Government - Legal Basis - Fiscal Year Ended September 30, 2016	071-0031-17		●		
Statewide Change Management Controls	071-0520-16	●			
Statewide Windows Active Directory Environments	071-0564-16	●			
Transportation					
Field Services System Operations Section	591-0167-16			●	
Mackinac Bridge Authority Financial Report - September 30, 2016					●
Measurement of State Highway Pavement Conditions	591-0300-16	●			
Office of Aeronautics	591-0190-16	●			
Office of Business Development	591-0350-15F	●			
Office of Economic Development	591-0135-13F	●			
Selected Programs of the Design Division	591-0166-17			●	
Transportation Operations Centers	591-0250-17			●	
Treasury					
Bureau of State Lottery Comprehensive Annual Financial Report for the Fiscal Years Ended September 30, 2016 and 2015					●
Bureau of State Lottery Financial Report for the Six-Month Periods Ended March 31, 2017 and 2016					●
Emergency 9-1-1 Fund	271-0265-16		●		
Michigan Education Savings Program Financial Report for the Fiscal Year Ended September 30, 2016					●
Michigan Education Trust 2015-2016 Annual Report - Contract Plans B & C					●
Michigan Education Trust 2015-2016 Annual Report - Contract Plan D					●
Michigan Finance Authority Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2016					●
Michigan Gaming Control Board	271-0900-15	●			
Motor Fuel Tax Systems	271-0525-16	●			
Office of Privacy and Security	271-0160-16	●			
Unclaimed Property	271-0130-16	●			
Universities and Colleges					
State Public Universities' Reporting of Selected Higher Education Institutional Data Inventory (HEIDI) Data	331-0300-17	●			

# Awards and Recognition

## National Awards

### 2017 National Legislative Program Evaluation Society (NLPES) and National State Auditors Association (NSAA) Awards

The OAG received a 2017 NLPES Certificate of Impact and the 2017 NSAA Excellence in Accountability Award (small performance) for the performance audit of the Grand Rapids Home for Veterans, Michigan Veterans Affairs Agency, Department of Military and Veterans Affairs, issued in February 2016. The audit team consisted of Jessica Armstrong, Audit Supervisor; staff auditors Alex Dutkiewicz, Travis Kraai (former employee), Lars Miller, and Kyle Robertson; Elden Lamb, Audit Division Administrator; and Mary Jo Koschay, Audit Manager.



The winners of the NLPES Impact Award and the NSAA Excellence in Accountability Award (small performance) from l to r: Mary Jo Koschay, Kyle Robertson, Elden Lamb, Alex Dutkiewicz, and Jessica Armstrong. Missing from the photo are Lars Miller and former employee Travis Kraai.

## Awards and Recognition



Acceptance of the NLPES Award in Madison, Wisconsin, at the annual fall NLPES Professional Development Seminar, from l to r: NLPES Executive Committee Chair Linda Triplett and Audit Supervisor Jessica Armstrong.



Acceptance of the NSAA Award in Atlantic City, New Jersey, from l to r: Maryland Deputy Legislative Auditor Gregory Hook, Auditor General Doug Ringler, Deputy Auditor General Laura Hirst, and New Jersey State Auditor Stephen Eells.

# Notes

[illegible]





**Report Fraud/Waste/Abuse**

Online: [audgen.michigan.gov/report-fraud](http://audgen.michigan.gov/report-fraud)

Hotline: (517) 334-8060, Ext. 1650