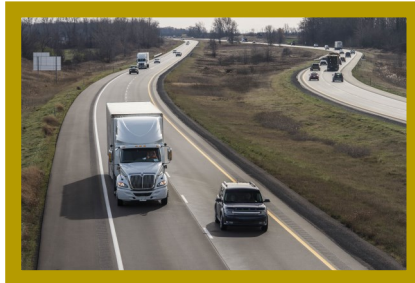


2018

Annual Report

Office of the Auditor General



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

Doug A. Ringler, CPA, CIA
Auditor General

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

Legislators and Interested Parties:

I am pleased to provide our fiscal year 2018 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.

One of our substantial financial projects, the Statewide Single Audit, assessed State agency compliance with regulations tied to \$24.6 billion in federal funds. During the fiscal year, we issued independent auditor's opinions on 18 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 97 days of the 2017 fiscal year-end, continuing Michigan's national leadership in timely state government reporting. Fiscal year 2018 will be the first year that the State's financial statements and our audit of them will be prepared using the State's extensive new accounting system, SIGMA. We will work diligently to issue our audit opinion as timely as possible.

The Office also completed 36 performance audits and follow-up reviews, including Network and Cyber Security, IT Project Management Processes, the Bureau of Fire Services and State Fire Marshal, Children's Protective Services Investigations, and Flint Emergency Expenditures, among many others. The OAG recently received a National Legislative Program Evaluation Society (NLPES) impact award for two performance audits issued in fiscal year 2016 related to unemployment insurance benefits.

Looking forward, our priority for fiscal year 2019 is to work closely with you to confront increased instances of State agencies denying or delaying our access to electronic and hardcopy records that are necessary to complete our audits. When we have these delays or obstructions, you are missing independent, objective, and transparent audit results.

Mr. Eugene Wanger, a 1963 Constitutional Convention delegate, recently spoke to our Office and said that he still firmly believes that our unrestricted access to information is paramount. He also remarked that we are the "most knowledgeable and experienced state auditors in the country." This is a compliment that I, and the Office, aspire to every day. Mr. Wanger introduced and led the passage of the constitutional provision to establish the legislatively appointed Auditor General.

Throughout the year, we 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. Our dedicated team of audit professionals and support staff will continue to conduct audits and issue recommendations to improve State government in areas that impact the lives of Michigan residents. I appreciate your continued support and look forward to working with you.

Sincerely,

Doug Ringler
Auditor General
November 8, 2018



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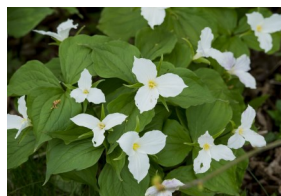


Photo credit: MDOT Photography Unit

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



Management Staff



Doug A. Ringler, CPA, CIA
Auditor General



Laura J. Hirst, CPA
Deputy Auditor General



Kelly C. Miller, MPA
State Relations Officer



Bryan W. Weiler, CFE
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.

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 Infrastructure performance audits, including information technology.

Responsibility

The Michigan Constitution established the OAG within the legislative branch of State government and set forth its responsibility to conduct financial and performance post audits of State government operations (Article IV, Section 53). In addition, certain sections of the *Michigan Compiled Laws* contain specific audit requirements in conformance with the constitutional mandate.

- Safety, Regulatory, and Economic Development performance audits.
- Health, Human Services, 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 budget; audit report production; and officewide printing, purchasing, and clerical support.
- The **Fraud Investigative Services Team** 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 149 employees, including the Auditor General, as of September 30, 2018. The OAG's commitment to professionalism and leadership in State governmental auditing is evidenced by the professional certifications achieved by its staff.

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 2018, the peer review team provided the OAG with its eleventh consecutive unmodified ("clean") opinion on its system of quality control. This is the highest level of opinion. The peer review report appears on page 13.

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.

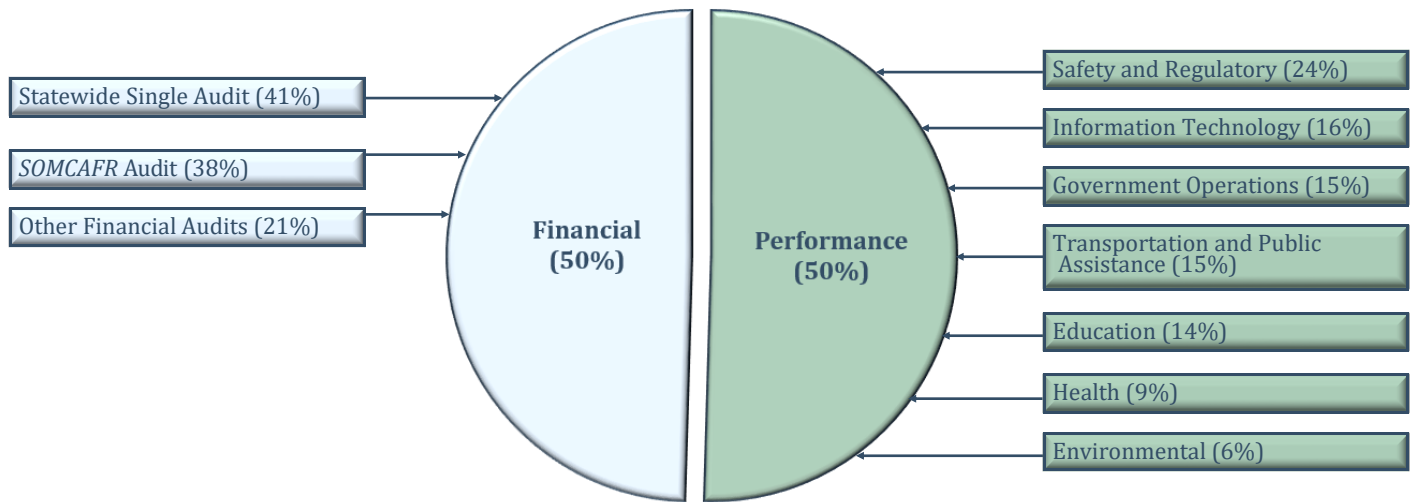


Sunset on Lake Michigan. Photo credit: MDOT Photography Unit.

Audit Services

Distribution of Direct Hours

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



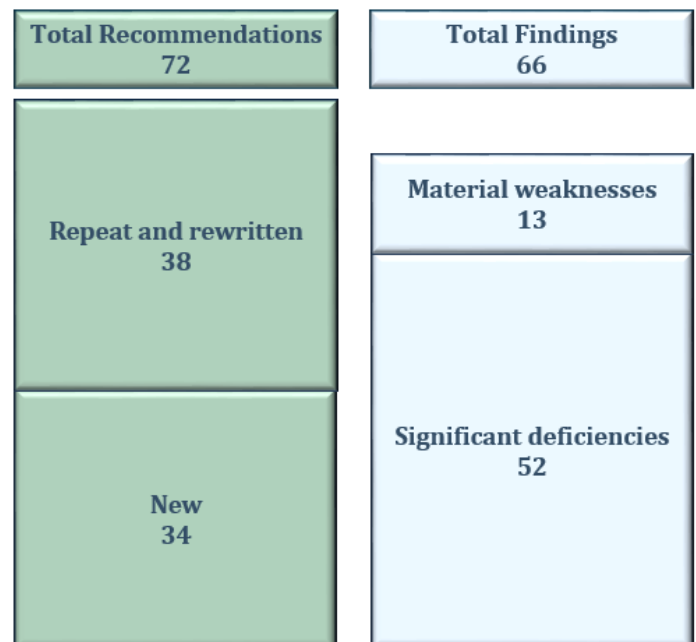
Financial Audits

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 are considered major federal programs.

- 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

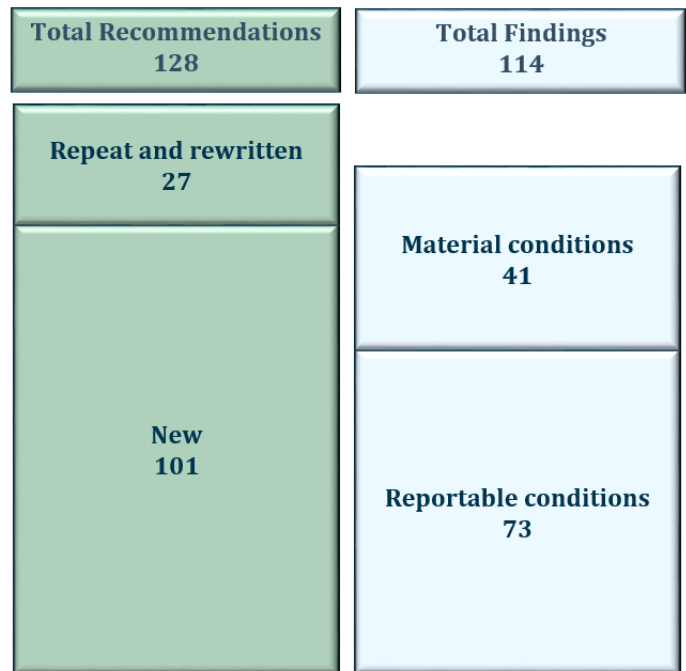


- Other Financial Audits:
 - State statute requires annual financial audits of certain entities.
 - The OAG conducted 16 other required financial audits.
 - Contracted auditors completed 17 financial audits.

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. The OAG conducted 28 performance audits during fiscal year 2018.

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. We issued 8 follow-up reports during fiscal year 2018.

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.

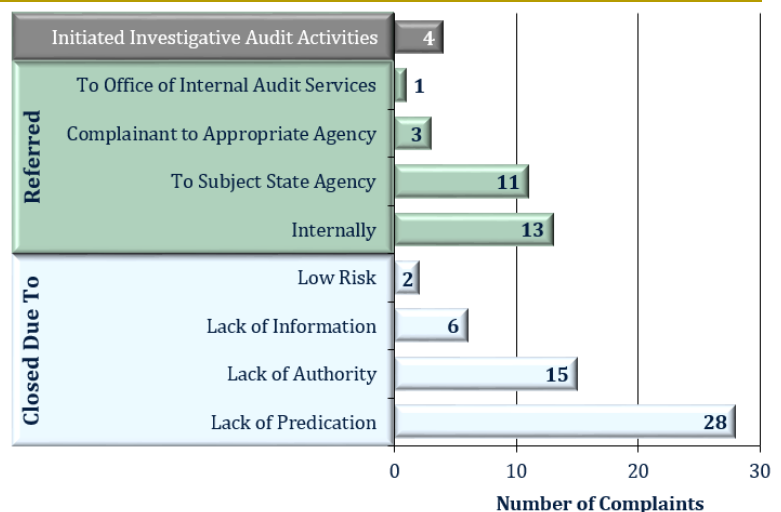
If the results of a preliminary survey do not identify significant potential program improvements and/or risks of deficiencies that could impair management's ability to operate a program effectively or efficiently, we terminate the performance audit and move our resources to a more value-driven project. For fiscal year 2018, we issued 2 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. During fiscal year 2018, the OAG conducted 2 attestation engagements.

Investigative Audits

The Fraud Investigative Services Team is responsible for responding to allegations of fraud, waste, and abuse. Allegations, or tips, are the most common method of initial fraud detection. State employees and the public report allegations to us through external or internal referral, our fraud hotline, e-mail, and telephone calls. We evaluate each allegation before either moving forward internally or referring it for investigation to a more appropriate State government body or to a law enforcement agency. We also train our performance and financial auditors to recognize potential fraud and to seek assistance from our Fraud Investigative Services Team if needed. The table depicts a summary of the Team's disposition of complaints.



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.



Laughing Whitefish Falls, Onota Township and Rock River Township, Northwestern Alger County.
Photo credit: MDOT Photography Unit.

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, provides extensive information, including:

- Recently released reports
- Reports scheduled for release
- Work in progress
- Completed projects by fiscal year
- 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
- Annual reports



Crisp Point Lighthouse, Newberry, Michigan, on Lake Superior.
Photo credit: MDOT Photography Unit.

Awards and Recognition

National Awards



The winners of the NLPES 2018 Certificate of Impact (from l to r): Doug Sawicki, Shelly Fanson, Scot Hazel, Melissa Schuiling, Jordan Schafer, Mary Jo Koschay, and Jesse Soerries.

2018 National Legislative Program Evaluation Society (NLPES)

The OAG received a 2018 NLPES Certificate of Impact for the Unemployment Insurance Agency project, including the performance audits of the Michigan Integrated Data Automated System (MiDAS) and Claimant Services. The audit teams consisted of Melissa Schuiling, Shelly Fanson, Jordan Schafer, Jesse Soerries, and former OAG employees Robin Garity, Shannah Havens, and Rob Creighton for MiDAS and Elden Lamb, Mary Jo Koschay, Scot Hazel, Lars Miller, Doug Sawicki, and former OAG employee Silhouette Todd for Claimant Services.



Peer Review Report



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PEER REVIEW REPORT

November 2, 2018

Doug A. Ringler, CPA, CIA
State of Michigan, Office of the Auditor General
201 N Washington Square Suite 600
Lansing, MI 48913

We have reviewed the system of quality control of the State of Michigan, Office of the Auditor General (the office) in effect for the period October 1, 2017 to September 30, 2018. A system of quality control encompasses the office's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The design of the system and compliance with it are the responsibility of the office. Our responsibility is to express an opinion on the design of the system and the office's compliance with the system based on our review.

We conducted our review in accordance with the policies and procedures for external peer reviews established by the National State Auditors Association (NSAA). In performing our review, we obtained an understanding of the office's system of quality control for engagements conducted in accordance with professional standards. In addition, we tested compliance with the office's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the office's policies and procedures on selected engagements. The engagements selected represented a reasonable cross-section of the office's engagements conducted in accordance with professional standards. We believe that the procedures we performed provide a reasonable basis for our opinion.

Our review was based on selective tests; therefore it would not necessarily disclose all design matters in the system of quality control or all compliance matters with the system. Also, there are inherent limitations in the effectiveness of any system of quality control; therefore, noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control of the State of Michigan, Office of the Auditor General in effect for the period October 1, 2017 to September 30, 2018 has been suitably designed and was complied with during the period to provide the audit organization with reasonable assurance of performing and reporting in conformity with *Government Auditing Standards* in all material respects. Audit organizations can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. **The State of Michigan, Office of the Auditor General has received a peer review rating of *pass*.**

A blue ink signature of Kathryn Walker, written in a cursive style.

Kathryn Walker, CPA
Concurring Reviewer
External Peer Review Team
National State Auditors Association

A blue ink signature of Tom Troutman, written in a cursive style.

Tom Troutman, CPA, CIA, CGFM
Team Leader
External Peer Review Team
National State Auditors Association

Fiscal Year 2018 Report Listing

Department and Report Title/Project Number	Type of Audits and Other Projects				
	Performance Audit	Financial Audit	Preliminary Survey Summary	Other	Contracted Audit
Agriculture and Rural Development					
Farm Produce Insurance Authority Financial Report for the Fiscal Year Ended December 31, 2017					•
Pesticide Program, Pesticide and Plant Pest Management Division/791-0215-17	•				
Corrections					
Offender Management System/471-0593-17	•				
Prisoner Food Services/471-0621-17	•				
Substance Abuse Services/471-0360-15F	•				
Education					
Michigan Virtual University/313-0223-17	•				
Environmental Quality					
Flint Water Service Line Replacement Expenditures/761-3017-17	•				
MiWaters/761-0592-17	•				
Health and Human Services					
Children's Protective Services Investigations/431-1285-16	•				
Interstate Compact Programs: Interstate Compact on the Placement of Children and Interstate Compact for Juveniles/431-0273-15	•				
Michigan Rehabilitation Services/431-0246-16	•				
Partnership. Accountability. Training. Hope. (PATH) Program/431-3301-16	•				
State Child Abuse and Neglect Prevention Board (Children's Trust Fund)/431-0178-17	•				
Walter P. Reuther Psychiatric Hospital/391-0230-16	•				
Legislature					
Michigan Legislative Retirement System Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2017/900-0140-18		•			
Licensing and Regulatory Affairs					
Bureau of Fire Services and State Fire Marshal/641-0434-13F	•				
Health Facility Licensing, Permits, and Support Division/641-0450-14F	•				
Michigan Liquor Control Commission Annual Financial Report 2017 (For Fiscal Year October 1, 2016 - September 30, 2017)/641-0161-18		•			
Self-Insurers' Security Fund Annual Report 2017/641-0101-18		•			
Military and Veterans Affairs					
Michigan Veterans Affairs Agency/511-0105-17	•				
Natural Resources					
Fisheries Division/751-0150-17	•				
State Police					
Biometrics and Identification Division/551-0133-18			•		
Talent and Economic Development					
Brownfield Redevelopment Financing Program/186-0420-17	•				
Michigan Economic Development Corporation Financial Audit Report for the Fiscal Year Ending September 30, 2017/186-0406-18		•			

Fiscal Year 2018 Report Listing

Department and Report Title/Project Number	Type of Audits and Other Projects				
	Performance Audit	Financial Audit	Preliminary Survey Summary	Other	Contracted Audit
Talent and Economic Development, <i>continued</i>					
Michigan State Housing Development Authority Financial Report for the Year Ended June 30, 2017					•
Michigan State Housing Development Authority Single Audit for the Year Ended June 30, 2017					•
Michigan Strategic Fund Financial Audit Report for the Fiscal Year Ending September 30, 2017/186-0401-18		•			
Pure Michigan Program - Letter to Representatives Johnson and Howrylak				•	
Unemployment Insurance Agency - Administration Fund - Financial Report for the Fiscal Year Ended September 30, 2017					•
Unemployment Insurance Agency - Administration Fund - Single Audit Report for the Fiscal Year Ended September 30, 2017					•
Unemployment Insurance Agency - Contingent Fund - Financial Report for the Fiscal Year Ended September 30, 2017					•
Unemployment Insurance Agency - Obligation Trust Fund - Financial Report for the Fiscal Year Ended September 30, 2017					•
Unemployment Insurance Agency - Unemployment Compensation Fund - Financial Report for the Fiscal Year Ended September 30, 2017					•
Unemployment Insurance Agency - Unemployment Compensation Fund - Single Audit Report for the Fiscal Year Ended September 30, 2017					•
Technology, Management, and Budget					
Design and Construction Division/071-0125-16	•				
Flint Emergency Expenditures, State of Michigan/000-2017-18	•				
Flint Emergency Expenditures, State of Michigan/000-2018-18	•				
IT Project Management Processes/071-0585-16F	•				
Michigan Judges' Retirement System Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2017/071-0153-18		•			
Michigan Military Retirement Provisions Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2017/071-0158-18		•			
Michigan Public School Employees' Retirement System Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2017/071-0152-18		•			
Michigan Public School Employees' Retirement System Schedules of Employer Pension and Other Postemployment Benefit Allocations and Schedules of Collective Pension and Other Postemployment Benefit Amounts for Fiscal Year Ended September 30, 2017/071-0164-18		•			
Michigan State Employees' Retirement System Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2017/071-0151-18		•			
Michigan State Employees' Retirement System Schedule of Employer Allocations and Schedules of Pension and Other Postemployment Benefit Amounts by Employer for Fiscal Year Ended September 30, 2017/071-0165-18		•			
Michigan State Police Retirement System Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2017/071-0154-18		•			
Modernization of Legacy IT Systems/071-0550-17	•				
Network and Cyber Security/071-0518-17	•				
Procurement Card Program/071-0705-15F	•				
Southwestern Michigan College's Contributions to the Michigan Public School Employees' Retirement System for Part-Time Student Employees - Investigative Audit/917-DTMB-01				•	
State Building Authority Financial Report for the Fiscal Year Ended September 30, 2017					•

Fiscal Year 2018 Report Listing

Department and Report Title/Project Number	Type of Audits and Other Projects				
	Performance Audit	Financial Audit	Preliminary Survey Summary	Other	Contracted Audit
Technology, Management, and Budget, <i>continued</i>					
State of Michigan 401K Plan - Financial Report - September 30, 2017/071-0156-18		•			
State of Michigan 457 Plan - Financial Report - September 30, 2017/071-0157-18		•			
State of Michigan Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2017/071-0010-18		•			
State of Michigan Single Audit Report for the Fiscal Year Ended September 30, 2017/000-0100-18		•			
State Public Universities' Reporting of Selected Higher Education Institutional Data Inventory (HEIDI) Data/331-0300-18	•				
State Sponsored Group Insurance Fund Financial Report for the Fiscal Year Ended September 30, 2017					•
State Surplus, Logistics and Operations Support Division/071-0139-14F	•				
Statement of Revenue Subject to Constitutional Limitation - Legal Basis - Fiscal Year Ended September 30, 2017 - Attestation Engagement/071-0030-18				•	
Statement of the Proportion of Total State Spending From State Sources Paid to Units of Local Government - Legal Basis - Fiscal Year Ended September 30, 2017 - Attestation Engagement/071-0031-18				•	
Statewide Oracle Database Controls/071-0565-14F	•				
Venture Michigan Fund/000-0435-16	•				
Transportation					
Administration of Act 51-Related Funds/591-0410-17	•				
Funding for Department Services Provided to Local Units of Government/591-0174-12F	•				
Mackinac Bridge Authority Financial Report - September 30, 2017					•
MDOT Grant System/591-0593-17	•				
Pavement Operations/591-0310-17	•				
Real Estate Services Section/591-0172-17	•				
State Agencies' Use of Transportation-Related Funding/591-0105-18			•		
Transport Permit Activities/591-0171-18	•				
Trunkline Highway and Bridge Construction Procurement/591-0400-17	•				
Treasury					
Bureau of State Lottery Comprehensive Annual Financial Report for the Fiscal Years Ended September 30, 2017 and 2016					•
Emergency 9-1-1 Fund/271-0265-17		•			
Emergency 9-1-1 Fund/271-0265-18		•			
Michigan Education Savings Program Financial Report for the Fiscal Year Ended September 30, 2017					•
Michigan Education Trust 2016-2017 Annual Report - Contract Plans B & C					•
Michigan Education Trust 2016-2017 Annual Report - Contract Plan D					•
Michigan Finance Authority Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2017					•
Universities and Colleges					
State Public Universities' Reporting of Selected Higher Education Institutional Data Inventory (HEIDI) Data (This report is also included under Technology, Management, and Budget.)/331-0300-18	•				



Report Fraud/Waste/Abuse

Online: audgen.michigan.gov/report-fraud

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