



OAG

Office of the Auditor General

Report Summary

Single Audit Report

Report Number:
000-0100-19

State of Michigan

Fiscal Year Ended September 30, 2018

Released:
July 1, 2019

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
	1 material weakness	10 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
\$24.3 billion	9 programs	16 programs	No programs	\$19,452,360	21	62
Number of findings repeated from the prior audit					13	27

*14 programs had questioned costs that were undeterminable.

Identification of Major Federal Programs, Type of Opinion Issued on Compliance, Questioned Costs, and Audit Finding Numbers [(M) denotes a material weakness and/or material noncompliance finding]:

CFDA Number(s)	Name of Major Federal Program or Cluster	Opinion	Questioned Costs	Audit Finding Number(s)
10.551 and 10.561	SNAP Cluster	Qualified	\$26,687 known plus an undeterminable amount	<u>2018-002 (M)</u> <u>2018-003 (M)</u> <u>2018-004 (M)</u> <u>2018-005</u> <u>2018-011</u> <u>2018-012</u> <u>2018-013</u> <u>2018-019</u> <u>2018-022</u> <u>2018-023</u> <u>2018-024</u>
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Qualified	\$2,133,081	<u>2018-008</u> <u>2018-020</u> <u>2018-025</u> <u>2018-026</u> <u>2018-027 (M)</u>
10.558	Child and Adult Care Food Program	Unmodified	\$0	<u>2018-009</u> <u>2018-010</u> <u>2018-028</u>
12.401	National Guard Military Operations and Maintenance (O&M) Projects	Qualified	\$4,044,479	<u>2018-022</u> <u>2018-029 (M)</u> <u>2018-030 (M)</u> <u>2018-031 (M)</u> <u>2018-032 (M)</u> <u>2018-033</u> <u>2018-034</u> <u>2018-035</u> <u>2018-036</u> <u>2018-037</u>
20.205 and 20.219	Highway Planning and Construction Cluster	Unmodified	\$0	<u>2018-022</u> <u>2018-038</u>
84.010	Title I Grants to Local Educational Agencies	Unmodified	\$0	<u>2018-009</u> <u>2018-010</u> <u>2018-021</u> <u>2018-039</u> <u>2018-040</u>
84.032 G/L	Federal Family Education Loans - Guaranty Agency and Lender	Unmodified	\$0	Not applicable
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Qualified	Undeterminable	<u>2018-011</u> <u>2018-012</u> <u>2018-013</u> <u>2018-019 (M)</u> <u>2018-022</u> <u>2018-041 (M)</u> <u>2018-042</u>
93.044, 93.045, and 93.053	Aging Cluster	Qualified	Undeterminable	<u>2018-011</u> <u>2018-012</u> <u>2018-013</u> <u>2018-019 (M)</u> <u>2018-043</u>
93.558	TANF Cluster <i>(continued on next page)</i>	Qualified	\$24,317 known plus an undeterminable amount	<u>2018-001</u> <u>2018-002 (M)</u> <u>2018-003 (M)</u> <u>2018-004 (M)</u> <u>2018-006</u> <u>2018-011</u> <u>2018-012</u> <u>2018-013</u> <u>2018-019 (M)</u> <u>2018-022</u> <u>2018-044 (M)</u>

CFDA Number(s)	Name of Major Federal Program or Cluster	Opinion	Questioned Costs	Audit Finding Number(s)
93.558	TANF Cluster <i>(continued)</i>			<u>2018-045 (M)</u> <u>2018-046</u> <u>2018-047</u> <u>2018-048 (M)</u> <u>2018-049</u> <u>2018-050</u>
93.575 and 93.596	CCDF Cluster	Qualified	Undeterminable	<u>2018-001</u> <u>2018-002 (M)</u> <u>2018-003 (M)</u> <u>2018-009</u> <u>2018-010</u> <u>2018-011</u> <u>2018-012</u> <u>2018-013</u> <u>2018-021 (M)</u> <u>2018-051 (M)</u> <u>2018-052</u> <u>2018-053</u>
93.775, 93.777, and 93.778	Medicaid Cluster	Qualified	\$2,442,388 known plus an undeterminable amount	<u>2018-001</u> <u>2018-002 (M)</u> <u>2018-003 (M)</u> <u>2018-004 (M)</u> <u>2018-005</u> <u>2018-007</u> <u>2018-011</u> <u>2018-012</u> <u>2018-013</u> <u>2018-014</u> <u>2018-015</u> <u>2018-016</u> <u>2018-017</u> <u>2018-022</u> <u>2018-054</u> <u>2018-055</u> <u>2018-056 (M)</u> <u>2018-057</u> <u>2018-058</u> <u>2018-059</u> <u>2018-060</u> <u>2018-061</u> <u>2018-062</u> <u>2018-063</u> <u>2018-064</u> <u>2018-065</u>
93.268	Immunization Cooperative Agreements	Qualified	\$0	<u>2018-008</u> <u>2018-019 (M)</u> <u>2018-066</u> <u>2018-067</u> <u>2018-068</u>
93.563	Child Support Enforcement	Qualified	Undeterminable	<u>2018-005</u> <u>2018-011</u> <u>2018-012</u> <u>2018-013</u> <u>2018-019 (M)</u>
93.568	Low-Income Home Energy Assistance	Qualified	\$10,672,356 known plus an undeterminable amount	<u>2018-002 (M)</u> <u>2018-003 (M)</u> <u>2018-011</u> <u>2018-012</u> <u>2018-013</u> <u>2018-019 (M)</u> <u>2018-022</u> <u>2018-069 (M)</u> <u>2018-070 (M)</u>

CFDA Number(s)	Name of Major Federal Program or Cluster	Opinion	Questioned Costs	Audit Finding Number(s)
93.658	Foster Care - Title IV-E	Qualified	\$2,967 known plus an undeterminable amount	<u>2018-001</u> <u>2018-005</u> <u>2018-006</u> <u>2018-011</u> <u>2018-012</u> <u>2018-013</u> <u>2018-018</u> <u>2018-019 (M)</u> <u>2018-022</u> <u>2018-071</u> <u>2018-072</u>
93.659	Adoption Assistance	Qualified	\$100,393 known plus an undeterminable amount	<u>2018-001</u> <u>2018-005</u> <u>2018-006</u> <u>2018-011</u> <u>2018-012</u> <u>2018-013</u> <u>2018-019 (M)</u> <u>2018-022</u> <u>2018-073</u> <u>2018-074 (M)</u> <u>2018-075</u>
93.667	Social Services Block Grant	Qualified	\$671 known plus an undeterminable amount	<u>2018-001</u> <u>2018-006</u> <u>2018-011</u> <u>2018-012</u> <u>2018-013</u> <u>2018-018</u> <u>2018-019 (M)</u> <u>2018-022</u>
93.767	Children's Health Insurance Program	Qualified	\$456 known plus an undeterminable amount	<u>2018-002 (M)</u> <u>2018-003 (M)</u> <u>2018-007</u> <u>2018-011</u> <u>2018-012</u> <u>2018-013</u> <u>2018-014 (M)</u> <u>2018-015</u> <u>2018-016</u> <u>2018-017</u> <u>2018-022</u> <u>2018-076</u> <u>2018-077</u>
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Qualified	Undeterminable	<u>2018-008</u> <u>2018-011</u> <u>2018-012</u> <u>2018-013</u> <u>2018-019 (M)</u> <u>2018-020</u> <u>2018-078</u> <u>2018-079 (M)</u> <u>2018-080</u>
96.001	Disability Insurance/SSI Cluster	Unmodified	Undeterminable	<u>2018-011</u> <u>2018-012</u> <u>2018-013</u> <u>2018-019</u> <u>2018-022</u>
97.039	Hazard Mitigation Grant	Unmodified	\$0	Not applicable

Major Federal Programs Audited by Others

CFDA Number(s)	Name of Major Federal Program or Cluster	Opinion	Questioned Costs	Audit Finding Number(s)
14.871 and 14.879	Housing Voucher Cluster	Unmodified	\$0	Not Applicable
17.225	Unemployment Insurance, including ARRA	Unmodified	\$0	<u>2018-082</u> <u>2018-083</u> <u>2018-084</u> <u>2018-085</u>
84.412	Race to the Top - Early Learning Challenge	Unmodified	\$0	<u>2018-009</u> <u>2018-010</u>

Findings Related to Non-Major Programs

CFDA Number(s)	Name of Major Federal Program or Cluster	Opinion	Questioned Costs	Audit Finding Number(s)
97.091	Homeland Security Biowatch Program	Not Applicable	\$4,565	<u>2018-081</u>

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