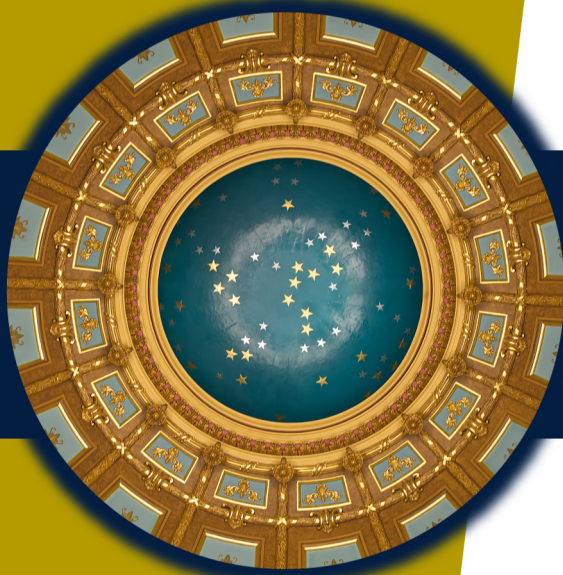


2019



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.

The auditor general may make
investigations pertinent to
the conduct of audits.

*- 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

Dear Legislators and Interested Parties:

I am pleased to provide our fiscal year 2019 annual report. Article IV, Section 53 of the Michigan Constitution establishes the Office of the Auditor General and requires this annual report.

Our audit of the *State of Michigan Comprehensive Annual Financial Report* assessed the accuracy of \$59.4 billion in State agency expenses and \$85.9 billion in pension and other employee benefit trust fund total assets. Our Statewide Single Audit assessed State agency compliance with regulations tied to \$24.3 billion in federal funds. We also issued independent auditor's opinions on 15 sets of financial statements and schedules.

Our team completed 32 performance audits, follow-up reviews, and investigative audits and letters, including the Office of the Great Lakes, the Michigan Cyber Civilian Corps, Kalamazoo Psychiatric Hospital, and PFAS Related Activities. We received two awards for our September 2018 performance audit of Children's Protective Services Investigations from the National State Auditors Association (NSAA) and from the National Legislative Program Evaluation Society (NLPES).

With your support, my goal this year is to continue to confront instances of State agencies denying or delaying our access to electronic and hard-copy records needed to complete performance audits. Our unrestricted access to information during an audit is essential to providing you with independent, objective, and transparent audit results.

Mr. Eugene Wanger, a 1963 Constitutional Convention delegate, told us during a meeting last fall that he still firmly believes that our unrestricted access to information is paramount and that we are the "most knowledgeable and experienced state auditors in the country." We aspire to this every day.

The Office e-mails all Legislators a link to each report and monthly audit work summaries. You may find more information about us and our work on our Web site at audgen.michigan.gov and interact with us on Twitter, Facebook, and LinkedIn.

We appreciate your continued and valuable support. I look forward to continuing our work together on behalf of Michigan.

Sincerely,

Doug Ringler
Auditor General
November 7, 2019





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Directory



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, CGFM, CIA
Director of Professional Practice



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



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



Office Location

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

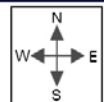
(517) 334-8050
audgen.michigan.gov



Anderson House Office Building
Connie B. Binsfeld Building

Victor Center

Parking



- | | | |
|--------------------------------|---|--------------------------------|
| 1. Boji Tower | 7. Grandview Plaza Building | 13. Ottawa Building |
| 2. Capitol Commons Center | 8. Hall of Justice | 14. Radisson Hotel |
| 3. Constitution Hall | 9. John A. Hannah Building | 15. Richard H. Austin Building |
| 4. G. Mennen Williams Building | 10. Lewis Cass Building | 16. South Grand Building |
| 5. George W. Romney Building | 11. Michigan Economic Development Corporation | 17. Stevens T. Mason Building |
| 6. Grand Tower | 12. Murray D. VanWagoner Building | |

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MichiganOfficeOfTheAuditorGeneral



Check out
michigan-office-of-the-auditor-general



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 financial and performance post audits and investigations 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.

Audit Universe

Over \$59 Billion

State of Michigan primary government expenses in 2019.

Over \$24 Billion

Federal funds expended in Michigan in 2019.

Over 90 Individual State Funds and Component Units

Our reports provide a continuing flow of information to assist the Legislature in its oversight.

17

Number of State departments.

49,707

Number of State of Michigan employees as of June 2019.

9,995,915

Number of citizens in the State of Michigan in 2019.



Brockway Mountain Drive, west of Copper Harbor in Keweenaw County.
Photo credit: MDOT Photography Unit.



Office Overview

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:

Bureau of Audit Operations

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, other mandated financial audits, and Government Operations audits.
- Environmental, Infrastructure, and Information Technology performance audits.
- Safety, Regulatory, and Economic Opportunity performance audits.
- Health, Human Services, and Education performance audits.

Office of Professional Practice

Responsible for performing quality assurance reviews of audit reports and working papers, editing audit reports, and conducting accounting and auditing research.

Office of Information Technology

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.

Office of Administration

Responsible for human resource management; accounting and budget; audit report production; and officewide printing, purchasing, and clerical support.

Fraud Investigative Services Team

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 163 employees, including the Auditor General, as of September 30, 2019. 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.

Independence

Auditing standards require auditor independence in fact and in appearance. The standards also define impairments to independence. The October 2018 peer review of OAG operations noted no impairments affecting the OAG's independence in providing auditing and other attestation services.

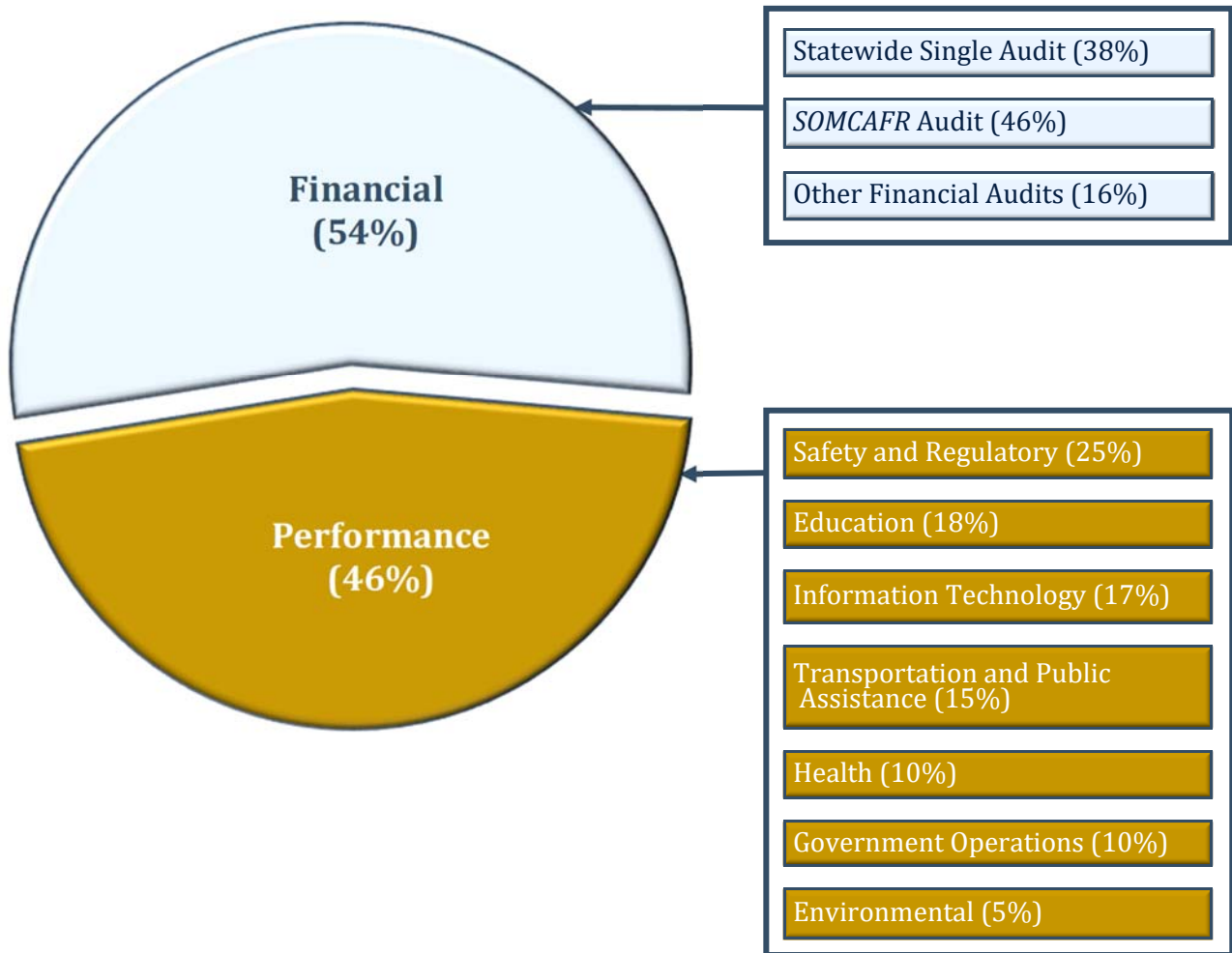


Photograph of Deputy Auditor General Laura Hirst, Eugene Wanger (1963 Constitutional Convention delegate), and Auditor General Doug Ringler at the 2018 OAG Fall Training.



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.



Financial Audits, *continued*

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.

Other Financial Audits

- State statute requires annual financial audits of certain entities.
- The OAG conducted 15 other required financial audits.
- Contracted auditors completed 19 financial audits.

Statewide Single Audit Results

| Total Recommendations 94 | Total Findings 81* |
|-----------------------------|--------------------------------|
| Repeat 46 | Material weaknesses 21 |
| New 48 | Significant deficiencies 62 |

* Some findings contained both types of results.

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 24 performance audits during fiscal year 2019.

Performance Audit and Follow-Up Results

| Total Recommendations 69 | Total Findings 65 |
|-----------------------------|-----------------------------|
| Repeat and rewritten 12 | Material conditions - 6 |
| New 57 | Reportable conditions 59 |

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 4 follow-up reports during fiscal year 2019.



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 2019, 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 2019, 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 government body or law enforcement agency. We also train our financial and performance auditors to recognize potential fraud and to seek assistance from our Fraud Investigative Services Team if needed.

Disposition of Complaints

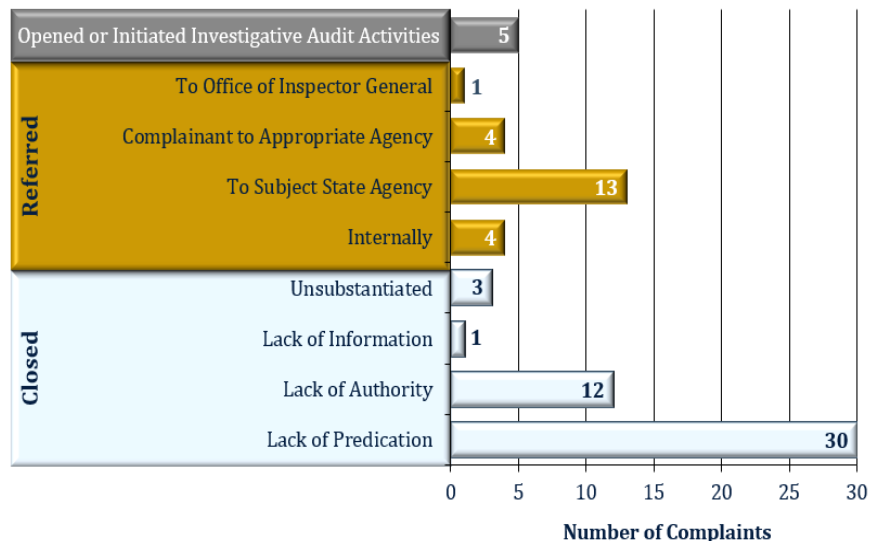


Photo credit: MDOT Photography Unit.



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 State legislators.

On the day of release, our Office posts the report publicly to the OAG Web site and e-mails a report link

to the House and Senate Fiscal Agencies; other State offices; and all others who have requested a copy of our reports upon release, including media. We also provide a link to the report on Twitter, Facebook, and LinkedIn. We do not issue a news release for each report, but we do respond to all inquiries.

Auditee Response

Audited agencies are required to develop a plan to comply with OAG audit recommendations and to submit the plan to the State Budget Office upon completion of an OAG audit. 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, State Budget Office, either accepts the plan as final or contacts the agency to take additional steps to finalize it. The OAG Web site includes the final 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.

OAG Snippets

1836

The year that the Michigan Office of the Auditor General was created as an elected office.

1963

The Michigan Constitution prescribed that the Auditor General is appointed by a majority vote of the Legislature.

The Michigan Constitution (Article IV, Section 53) established the OAG in the legislative branch with the responsibility to conduct financial and performance post audits and investigations of State government operations.

Mission

Improve the accountability for public funds and improve State government operations for the benefit of Michigan's citizens.

Overall Goal

Improve accounting and financial reporting practices and promote effectiveness, efficiency, and economy in State government.

Contact With Legislature

The audit report is the formal written contact that the OAG has with the Legislature. The reports are available at audgen.michigan.gov and via Twitter, Facebook, and LinkedIn.

Who Does the OAG Audit?

The OAG audits State-level government and cannot audit local governments, school districts, private businesses, or individual taxpayers. This limit is set forth by the Michigan Constitution and Attorney General Opinion No. 6225.

44

Number of Auditor Generals since the OAG's creation in 1836.

53

Number of projects released by the OAG in 2019.



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.

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.

Online Information

OAG reports are released via e-mail, Twitter, Facebook, 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

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.

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.



Big Sable Point Light on the eastern shore of Lake Michigan near Ludington in Mason County at the Ludington State Park.

Photo credit: MDOT Photography Unit.



National Awards

2019 National State Auditors Association (NSAA) and 2019 National Legislative Program Evaluation Society (NLPES)

The OAG received the 2019 NSAA Excellence in Accountability Award (large performance) and a 2019 NLPES Certificate of Impact for the performance audit of the Children's Protective Services Investigations, Michigan Department of Health and Human Services (project number 431-1285-16), released in September 2018.

The audit team consisted of Melinda Hamilton, Audit Division Administrator; Yvonne Benn, Audit Manager; Leah Decker, Audit Supervisor; and team members Ronald Freeman, Kyle Good, Katelyn Zanotti, and former employee Chelsea Owens.



The winners of the 2019 NSAA Excellence in Accountability Award and a 2019 NLPES Certificate of Impact: (front, l to r) Katelyn Zanotti and Ronald Freeman; (back l to r) Yvonne Benn and Leah Decker. Missing from the picture are Melinda Hamilton, Kyle Good, and former employee Chelsea Owens.



Auditor General Doug Ringler and Deputy Auditor General Laura Hirst accepted the NSAA Excellence in Accountability Award, presented by NSAA President Beth Wood.



Leah Decker accepting the NLPES Certificate of Impact from NLPES Chair Jon Courtney.



Awards and Recognition

National State Auditors Association IT Conference

2019 NSAA IT Conference in Grand Rapids, Michigan

The OAG hosted the 2019 NSAA IT Workshop and Conference from September 24 through September 27, 2019 in Grand Rapids, Michigan. The conference brought together IT auditors from 32 states and Puerto Rico for training covering a variety of IT topics, including cloud security, cyber security, and auditing Web applications, as well as roundtable discussion opportunities. The conference had 103 attendees. Several of the OAG's IT audit staff provided excellent presentations as part of the conference agenda. Staff organizers and presenters were Shelly Fanson (also NSAA IT Conference Program Committee Chair), Melissa Schuiling, Keith Edwards, Jesse Soerries, and Rebecca Murray.



A group photograph of the OAG attendees: (back row, l to r) James Stanley, Jose De La Rosa Rodriguez, Andrew Russell, and Rebecca Murray; (middle row, l to r) Keith Edwards, Jesse Soerries, and Melissa Schuiling; and (front row, l to r) Bob Kern, Kayla Knoper, Shelly Fanson, and Doug Ringler.

Fiscal Year 2019 Report Listing



| Department and Report Title/Project Number | Type of Audits and Other Projects | | | |
|--|-----------------------------------|-------------------|-------|------------------|
| | Financial Audit | Performance Audit | Other | Contracted Audit |
| Agriculture and Rural Development | | | | |
| Farm Produce Insurance Authority Financial Report for the Fiscal Year Ended December 31, 2018 | | | | • |
| Geagley Laboratory - Preliminary Survey Summary/791-0125-19 | | | • | |
| Corrections | | | | |
| Facility Closures and Consolidations/471-0375-11F | | • | | |
| Prisoner Pharmaceuticals/471-0325-17 | | • | | |
| Education | | | | |
| Michigan Department of Education's Assessment of Digital Literacy Pilot Project Grant and Contracting Awarding Processes - Investigative Audit/919-MDOE-01 | | | • | |
| Environment, Great Lakes, and Energy (formerly Environmental Quality) | | | | |
| Clean Michigan Initiative Environmental Protection Programs/761-0217-18 | | • | | |
| Community and Noncommunity Water Supplies, Drinking Water and Municipal Assistance Division/761-0320-15F | | • | | |
| Department of Environmental Quality BioWatch Unit's Selected Employees' Time Reporting and Use of State Vehicles - Investigative Audit/917-MDEQ-01 | | | • | |
| Dry Cleaning Program, Air Quality Division - Preliminary Survey Summary/761-0145-19 | | | • | |
| Office of the Great Lakes/751-0321-18 | | • | | |
| Per- and Polyfluoroalkyl Substances (PFAS) Related Activities - Letter to Representative Greig and Caucus Members/919-MDEQ-LR | | | • | |
| Health and Human Services | | | | |
| Kalamazoo Psychiatric Hospital - Letter to Senator Brinks and Representative Hoadley/391-0221-19 | | | • | |
| Michigan State Disbursement Unit, Office of Child Support/431-0142-18 | | • | | |
| Oversight and Encounter Claim Integrity of the Comprehensive Health Care Program/391-0702-17 | | • | | |
| Statewide Child Support Program: Establishment of Child Support Cases and Orders/431-0701-15 | | • | | |
| Labor and Economic Opportunity (formerly Talent and Economic Development) | | | | |
| Michigan Business Development Program, Michigan Strategic Fund/186-0500-17 | | • | | |
| Michigan Economic Development Corporation Financial Audit Report for the Fiscal Year Ending September 30, 2018/186-0406-19 | • | | | |
| Michigan State Housing Development Authority Financial Report for the Year Ended June 30, 2018 | | | | • |
| Michigan State Housing Development Authority Single Audit for the Year Ended June 30, 2018 | | | | • |
| Michigan Strategic Fund Financial Audit Report for the Fiscal Year Ending September 30, 2018/186-0401-19 | • | | | |
| Rental Assistance and Homeless Solutions, Michigan State Housing Development Authority/186-0220-17 | | • | | |
| Unemployment Insurance Agency - Administration Fund - Financial Report for the Fiscal Year Ended September 30, 2018 | | | | • |
| Unemployment Insurance Agency - Administration Fund - Single Audit Report for the Fiscal Year Ended September 30, 2018 | | | | • |
| Unemployment Insurance Agency - Contingent Fund - Financial Report for the Fiscal Year Ended September 30, 2018 | | | | • |



Fiscal Year 2019 Report Listing

| Department and Report Title/Project Number | Type of Audits and Other Projects | | | |
|--|-----------------------------------|-------------------|-------|------------------|
| | Financial Audit | Performance Audit | Other | Contracted Audit |
| Labor and Economic Opportunity (formerly Talent and Economic Development), continued | | | | |
| Unemployment Insurance Agency - Obligation Trust Fund - Financial Report for the Fiscal Year Ended September 30, 2018 | | | | ● |
| Unemployment Insurance Agency - Unemployment Compensation Fund - Financial Report for the Fiscal Year Ended September 30, 2018 | | | | ● |
| Unemployment Insurance Agency - Unemployment Compensation Fund - Single Audit Report for the Fiscal Year Ended September 30, 2018 | | | | ● |
| Legislature | | | | |
| Michigan Legislative Retirement System Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2018/900-0140-19 | ● | | | |
| Licensing and Regulatory Affairs | | | | |
| Michigan Agency for Energy/641-0171-18 | | ● | | |
| Michigan Public Service Commission/641-0170-13F | | ● | | |
| Oversight of Health Professions, Bureau of Professional Licensing/641-0430-14F | | ● | | |
| Self-Insurers' Security Fund Annual Report 2018/641-0101-19 | ● | | | |
| Military and Veterans Affairs | | | | |
| Grand Rapids Home for Veterans, Michigan Veterans Affairs Agency/511-0170-18 | | ● | | |
| Michigan National Guard State Tuition Assistance Program/511-0400-18 | | ● | | |
| Michigan Veterans' Trust Fund, Michigan Veterans Affairs Agency/511-0410-18 | | ● | | |
| State | | | | |
| Regulatory Monitoring Division/231-0220-18 | | ● | | |
| State Police | | | | |
| Automobile Theft Prevention Authority/551-0108-18 | | ● | | |
| Michigan Justice Training Fund/551-0101-19 | ● | | | |
| Technology, Management, and Budget | | | | |
| Employee Benefits Division's Postemployment Life Insurance Benefit Schedule of Employer Allocations and Schedule of Other Postemployment Benefit Amounts by Employer for Fiscal Year Ended September 30, 2017/071-0168-18 | ● | | | |
| Executive Order No. 2016-24, Enterprise Information Management/071-1595-18 | | ● | | |
| Flint Emergency Expenditures/000-2018-19 | | ● | | |
| Flint Emergency Expenditures/000-2019-19 | | ● | | |
| Michigan Cyber Civilian Corps/071-0519-19 | | ● | | |
| Michigan Judges' Retirement System Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2018/071-0153-19 | ● | | | |
| Michigan Military Retirement Provisions Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2018/071-0158-19 | ● | | | |
| Michigan Public School Employees' Retirement System Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2018/071-0152-19 | ● | | | |
| 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, 2018/071-0164-19 | ● | | | |

Fiscal Year 2019 Report Listing



| Department and Report Title/Project Number | Type of Audits and Other Projects | | | |
|--|-----------------------------------|-------------------|-------|------------------|
| | Financial Audit | Performance Audit | Other | Contracted Audit |
| Technology, Management, and Budget, <i>continued</i> | | | | |
| Michigan State Employees' Retirement System Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2018/071-0151-19 | ● | | | |
| Michigan State Police Retirement System Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2018/071-0154-19 | ● | | | |
| Office of Children's Ombudsman/071-0176-17 | | ● | | |
| State Building Authority Financial Report for the Fiscal Year Ended September 30, 2018 | | | | ● |
| State of Michigan 401K Plan Financial Report - September 30, 2018/071-0156-19 | ● | | | |
| State of Michigan 457 Plan Financial Report - September 30, 2018/071-0157-19 | ● | | | |
| State of Michigan Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2018/071-0010-19 | ● | | | |
| State of Michigan Single Audit Report for the Fiscal Year Ended September 30, 2018/000-0100-19 | ● | | | |
| State Sponsored Group Insurance Fund Financial Report for the Fiscal Year Ended September 30, 2018 | | | | ● |
| Statement of Revenue Subject to Constitutional Limitation - Legal Basis - Fiscal Year Ended September 30, 2018 - Attestation Engagement/071-0030-19 | | | ● | |
| Statement of the Proportion of Total State Spending From State Sources Paid to Units of Local Government - Legal Basis - Fiscal Year Ended September 30, 2018 - Attestation Engagement/071-0031-19 | | | ● | |
| Statewide Cost Allocation Plan and Interagency Billing Processes/071-0131-18 | | ● | | |
| Statewide Integrated Governmental Management Applications (SIGMA) - Selected Application Controls and Service Level Requirements, State Budget Office/071-0595-18 | | ● | | |
| Transportation | | | | |
| Mackinac Bridge Authority Financial Report - September 30, 2018 | | | | ● |
| Maintenance Services Section/591-0160-18 | | ● | | |
| Treasury | | | | |
| Bureau of State Lottery Comprehensive Annual Financial Report for the Fiscal Years Ended September 30, 2018 | | | | ● |
| Children of Veterans Tuition Grant Program/271-0311-18 | | ● | | |
| Michigan Achieving a Better Life Experience Program - September 30, 2017 | | | | ● |
| Michigan Achieving a Better Life Experience Program - September 30, 2018 | | | | ● |
| Michigan Education Savings Program Financial Report for the Fiscal Year Ended September 30, 2018 | | | | ● |
| Michigan Education Trust Plans B & C Financial Report - September 30, 2018 | | | | ● |
| Michigan Education Trust Plan D Financial Report - September 30, 2018 | | | | ● |
| Michigan Finance Authority Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2018 | | | | ● |
| Selected Activities of the Bureau of Local Government Services/271-0290-16 | | ● | | |
| Transition in the Office of State Treasurer/271-0256-19 | ● | | | |



Photo credit: MDOT Photography Unit.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

This image shows a blank sheet of white paper with horizontal blue lines. The lines are evenly spaced and run across the width of the page, typical of notebook paper or lined paper used for writing. There are no margins, text, or other markings on the page.

[illegible]



Report Fraud/Waste/Abuse

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