

**Office of the Auditor General**  
Performance Audit Report

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**COVID-19 Expenditures**  
State of Michigan

June 2020

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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*

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# OAG

Office of the Auditor General

## Report Summary

### *Performance Audit*

### *COVID-19 Expenditures*

### *State of Michigan*

**Report Number:**  
**000-2000-20**

**Released:**  
**June 2020**

On March 10, 2020, Governor Gretchen Whitmer declared a state of emergency when the Michigan Department of Health and Human Services (MDHHS) identified the first two presumptive positive cases of the novel coronavirus (COVID-19) respiratory illness. The Legislature enacted Public Act 66 of 2020 and Public Act 67 of 2020, appropriating supplemental funding for COVID-19. In addition, Section 704 (3), Public Act 53 of 2019 allows the Michigan Department of State Police to receive and expend money from local, State, federal, or private sources for the purpose of supporting emergency preparedness, response, recovery, and mitigation activity. As of April 30, 2020, supplemental appropriations for COVID-19 totaled \$1.3 billion. Public Act 67 of 2020 requires the Auditor General to audit the use of the funds appropriated for the COVID-19 emergency and report monthly until the funds are expended. Our report includes COVID-19 expenditures appropriated by all 3 Public Acts. This is our first monthly report.

Audit Objective			Conclusion
Objective #1: To determine the appropriateness of State agencies' COVID-19 expenditures through April 30, 2020.			Appropriate
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
None reported.	Not applicable.		
Exhibits Related to This Audit Objective			
<u>Exhibit #1</u> - Summary of Expenditures Sampled for Testing			

Audit Objective			Conclusion
Objective #2: To report State agencies' COVID-19 expenditures.			Information provided
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
None reported.	Not applicable.		

**Exhibits Related to This Audit Objective**

***(Continued)***

Exhibit #2 - Appropriations and Departmental Allocations

Exhibit #3 - Expenditures by Fund Source, Department, Appropriation, and Response Category

Exhibit #4 - Expenditures by Department, Appropriation, and Response Category

Exhibit #5 - Expenditures by Response Category for All Appropriations

Exhibit #6 - Chart of Expenditures by Response Category for All Appropriations

Exhibit #7 - Vendors With Payments of \$500,000 or Greater

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**Laura J. Hirst, CPA**  
Deputy Auditor General



# OAG

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

June 25, 2020

The Honorable Jim Stamas, Chair  
Senate Appropriations Committee  
State Capitol Building  
Lansing, Michigan

The Honorable Shane Hernandez, Chair  
House Appropriations Committee  
State Capitol Building  
Lansing, Michigan

The Honorable Curtis Hertel, Jr., Min. Vice Chair  
Senate Appropriations Committee  
Connie B. Binsfeld Building  
Lansing, Michigan

The Honorable Jon Hoadley, Min. Vice Chair  
House Appropriations Committee  
Anderson House Office Building  
Lansing, Michigan

Dear Senators Stamas and Hertel and Representatives Hernandez and Hoadley:

This is our performance audit report on the COVID-19 Expenditures, State of Michigan.

Section 204, Public Act 67 of 2020, effective March 30, 2020, requires the Office of the Auditor General to audit the use of funds appropriated for coronavirus public health emergency - health care capacity, coronavirus public health emergency, and coronavirus response fund and report to the chairs of the Senate and House Appropriations Committees at a minimum of every month on the appropriateness of the preceding month's expenditures until the funds are expended. In order to provide a more complete picture of the total spending on COVID-19, our audit scope includes all COVID-19 coded expenditures as of April 30, 2020. Because of the ongoing nature of the audit, not all reported and sampled expenditures were audited by the end of our fieldwork. Expenditures not subject to our review for this report will be considered for our next monthly audit of the COVID-19 expenditures, unless otherwise noted.

The Act also requires the OAG to provide a report by September 30, 2020 on the details of our services related to our review of the COVID-19 expenditures; details of findings of fraud, waste, and abuse; and recommendations for corrective actions by any governmental entity.

This performance audit addresses the first requirement and is our first report on the expenditures of these funds.

We appreciate the courtesy and cooperation extended to us during this audit.

Sincerely,

Doug Ringler  
Auditor General



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# AUDIT OBJECTIVES, CONCLUSIONS, AND FINDINGS

# APPROPRIATENESS OF COVID-19 EXPENDITURES THROUGH APRIL 30, 2020

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## **BACKGROUND**

Public Act 67 of 2020 requires the Auditor General to conduct an audit of the use of funds appropriated for the Statewide coronavirus emergency and to continue to audit and report monthly on the use of these funds.

In addition, Public Act 66 of 2020 and Public Act 53 of 2019 provide for funding sources from General Fund, federal, Federal Emergency Management Agency (FEMA), and private donations related to COVID-19. State agencies were also directed to utilize operating budgets to the extent possible.

Because of the ongoing nature of the audit, not all reported expenditures were audited by the end of our fieldwork. Reported expenditures not subject to audit during the current month will be considered for audit during our next monthly audit of the COVID-19 expenditures, unless otherwise noted.

## **AUDIT OBJECTIVE**

To determine the appropriateness of State agencies' novel coronavirus\* (COVID-19) expenditures through April 30, 2020.

## **CONCLUSION**

Appropriate.

## **FACTORS IMPACTING CONCLUSION**

- We did not identify any significant errors in our review of the supporting documentation for the audited transactions.

*\* See glossary at end of report for definition.*

# STATE AGENCIES' COVID-19 EXPENDITURES THROUGH APRIL 30, 2020

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## **BACKGROUND**

The State Budget Office (SBO) prepares monthly reports on COVID-19 expenditures reported by State agencies. Due to timing differences, our report on the COVID-19 expenditures may not reflect the same amounts as reported in SBO's published reports.

## **AUDIT OBJECTIVE**

To report State agencies' COVID-19 expenditures.

## **CONCLUSION**

Information provided.

## **FACTORS IMPACTING CONCLUSION**

- We reported the State agencies' COVID-19 expenditures through April 30, 2020.



# SUPPLEMENTAL INFORMATION, INCLUDING OBSERVATIONS

UNAUDITED  
Exhibit #1

## COVID-19 EXPENDITURES State of Michigan

Summary of Expenditures Sampled for Testing  
From March 10, 2020 Through April 30, 2020

COVID-19 Expenditure Sample	
Total expenditures	\$ 227,934,172
Expenditures sampled (see table below)	\$ 144,107,183
Total number of sample items	140
Items reviewed and appropriate <sup>1</sup>	59
Dollar amount of reviewed items	\$ 49,797,199
Items still under review	81
Dollar amount of pending items	\$ 94,309,985

Sample Expenditures by Response Category	
Response Category	Amount Tested
COVID Health Care Response	\$ 86,259,504
COVID Individual Assistance	21,416,711
COVID Local Support	19,465,097
COVID Other	9,021,750
COVID Supplemental Expenditure Credits	7,590,066
COVID State Government Operations	353,907
COVID Infection Control	149
<b>Total</b>	<b>\$ 144,107,183</b>

<sup>1</sup> Review of the appropriateness of the expenditures included, but is not limited to:  
Expenditure related to COVID-19 emergency  
Allowable under the appropriation charged  
Goods/services received  
Expenditure authorized  
Supporting calculations

Note: The total expenditures reported as of April 30, 2020 do not match SBO monthly reporting because of timing differences.

Source: The OAG prepared this exhibit based on our review of expenditure transactions selected from the Statewide Integrated Governmental Management Applications\* (SIGMA) and documentation provided by Executive branch departments.

\* See glossary at end of report for definition.

COVID-19 EXPENDITURES  
State of Michigan

Appropriations and Departmental Allocations  
From March 10, 2020 Through April 30, 2020

Public Act 66 of 2020				
	Appropriated Amount	Allocated to Other Departments	Expended by Departments	Purpose
<b>General Fund:</b>				
Coronavirus public health emergency	\$ 10,000,000	\$	\$	Appropriated to the Department of Technology, Management, and Budget (DTMB) and is to be allocated to departments for critical state and local preparedness and response activities for the coronavirus. Activities include monitoring, lab testing, contact tracing, infection control, and continuation of critical State government functions.
<b>Reserved General Fund:</b>				
Coronavirus Response Fund	15,000,000			Appropriated to DTMB and deposited with the Department of Treasury. Reserved until appropriated or authorized by legislative transfer. Investment earnings are to be deposited into the General Fund.
<b>Federal funds</b>				\$50 million to be appropriated to departments, if needed, after the 90-day federal receive and expend authorization in Public Act 67 of 2020 has expired. For State and local preparedness and response activities, departments are to report on the types of activities and the amount expended.
Total Public Act 66 of 2020	<u>\$ 25,000,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	

Public Act 67 of 2020				
	Appropriated Amount	Allocated to Other Departments	Expended by Departments	Purpose
<b>General Fund:</b>				
Coronavirus Public Health Emergency - Health Care Capacity - Michigan Department of Health and Human Services (MDHHS)	\$ 50,000,000	\$	\$ 7,440,000	Section 251 distributed to critical health care providers to expand capacity for the health care response to COVID-19 in the State, in amounts and by a method approved by the State Budget Director and the director of MDHHS.
Public Health Emergency - Department of Technology, Management, and Budget	40,000,000			Appropriated to DTMB and is to be allocated to departments for critical state and local preparedness and response activities for the coronavirus. Activities include monitoring, lab testing, contact tracing, infection control, and continuation of critical State government functions.
MDHHS		19,200,000		
<b>Reserved General Fund:</b>				
Coronavirus Response Fund	35,000,000			Appropriated to DTMB and deposited with the Department of Treasury. Reserved until appropriated or authorized by legislative transfer. Investment earnings are to be deposited into the General Fund.
<b>Federal Funds (includes Coronavirus Relief Fund):</b>				
Coronavirus Relief Fund	588,262,600		34,970,277	Section 302. Amounts are appropriated to departments for state and local preparedness and response activities. Federal receive and expend authorization by the State Budget Director. This is in effect for 90 days and expires June 28, 2020.
Coronavirus Relief Fund	95,136,900		34,066,136	Coronavirus Relief Fund total is part of the federal funds amount appropriated.
Total Public Act 67 of 2020	<u>\$ 713,262,600</u>	<u>\$ 19,200,000</u>	<u>\$ 42,410,277</u>	

Public Act 53 of 2019				
	Appropriated Amount	Allocated to Other Departments	Expended by Departments	Purpose
<b>FEMA Funds</b>	\$ 520,846,000	\$ 427,525,100	\$ 111,169,195	Section 704(3) federal emergency receive and expend language. The appropriated amount includes \$20,846,000 authorized in October 2019 for other State disaster declarations that can be used for the COVID-19 pandemic.
<b>Private funds</b>	2,000,000	250,000	185	Section 224(01) private donations receive and expend language. Funds are to be expended for the purposes designated by the private or public source.
Total Public Act 53 of 2019	<u>\$ 522,846,000</u>	<u>\$ 427,775,100</u>	<u>\$ 111,169,381</u>	
<b>Total Public Acts</b>	<u>\$ 1,261,108,600</u>	<u>\$ 446,975,100</u>	<u>\$ 153,579,657</u>	

Note: Appropriated amounts originate from the Public Acts. Allocated amounts reflect budget authorization to other State departments in order to capture COVID-19 expenditure activity.

Source: The OAG prepared this exhibit based on the specified Public Acts and information obtained from SIGMA and the State Budget Office (SBO).

**COVID-19 EXPENDITURES**  
State of Michigan

Expenditures by Fund Source, Department, Appropriation, and Response Category  
From March 10, 2020 Through April 30, 2020

Public Act 66 of 2020					
Fund	Appropriation/Department	Appropriated Amount	Allocated to Other Departments	Expended by Department	Response Category
General Fund	Coronavirus Public Health Emergency	\$ 10,000,000	\$	\$	
Restricted General Fund	Coronavirus Response Fund	15,000,000			
Federal		Not applicable			
	Total Public Act 66 of 2020	\$ 25,000,000	\$ 0	\$ 0	
Public Act 67 of 2020					
Fund	Appropriation/Department	Appropriated Amount	Allocated to Other Departments	Expended by Department	Response Category
General Fund	Coronavirus Public Health Emergency - Health Care Capacity - Health and Human Services	\$ 50,000,000	\$	\$ 7,440,000	COVID Local Support
	Coronavirus Public Health Emergency - Technology, Management, and Budget Health and Human Services	40,000,000	19,200,000		
Restricted General Fund	Coronavirus Response Fund	35,000,000			
Federal	Coronavirus Public Health Emergency - Federal - Public Act 67:				
	Michigan Strategic Fund	21,003,400			
	Labor and Economic Opportunity	14,554,800			
	State	11,247,800			
	Education	318,435,600		2,250,000	COVID Local Support
	Corrections	45,700,000		5,585,365	COVID State Government Operations
	Health and Human Services	147,783,100		25,904,139 <sup>1</sup>	
	Military and Veterans Affairs	1,566,800		138,043	COVID State Government Operations
	State Police	26,922,500		962,651	COVID State Government Operations
	Natural Resources	1,048,600		130,078	COVID State Government Operations
	Total Public Act 67 of 2020	\$ 713,262,600	\$ 19,200,000	\$ 42,410,277	
Public Act 53 of 2019					
Fund	Appropriation/Department	Appropriated Amount	Allocated to Other Departments	Expended by Department	Response Category
FEMA	Disaster Assistance:				
	State Police	\$ 520,846,000 <sup>2</sup>	\$	\$ 7,661	COVID State Government Operations
	Technology, Management, and Budget		356,100,000	111,160,724	COVID Health Care Response
	Corrections		6,000,000	810	COVID State Government Operations
	Health and Human Services		64,862,600		
	Agriculture and Rural Development		562,500		
Private Donations	Coronavirus Public Health Emergency - Private - food banks:				
	State Police	1,000,000			
	Education		250,000		
	Coronavirus Public Health Emergency - Private: State Police	1,000,000		185	COVID Other
	Total Public Act 53 of 2019	\$ 522,846,000	\$ 427,775,100	\$ 111,169,381	
	<b>Total Public Acts</b>	<b>\$ 1,261,108,600</b>	<b>\$ 446,975,100</b>	<b>\$ 153,579,657</b>	
	<sup>1</sup> Health and Human Services:				
	COVID Individual Assistance	\$ 318,433			
	COVID Infection Control	22,442			
	COVID Lab Testing	343,067			
	COVID Local Support	24,999,998			
	COVID Monitoring	92,905			
	COVID State Governmental Operations	127,295			
	Total Health and Human Services	\$ 25,904,139			

<sup>2</sup>The appropriated amount includes \$20,846,000 authorized in October 2019 for other State disaster declarations that can be used for the COVID-19 pandemic.

Source: The OAG prepared this exhibit based on the specified Public Acts and information obtained from SIGMA and SBO.

COVID-19 EXPENDITURES  
State of Michigan

Expenditures by Department, Appropriation, and Response Category  
From March 10, 2020 Through April 30, 2020

Appropriations (includes operating budgets)	Response Category	Total Expenditures
<b>Agriculture and Rural Development</b>		<b>\$ 63,789</b>
Agriculture development	COVID State Government Operations	4,945
Animal disease prevention and response	COVID State Government Operations	760
Animal feed safety	COVID State Government Operations	5,302
Consumer protection program	COVID State Government Operations	420
Emergency management	COVID State Government Operations	4,674
Environmental stewardship - MAEAP	COVID State Government Operations	5,695
Executive direction	COVID State Government Operations	1,844
Food safety and quality assurance	COVID State Government Operations	16,858
Laboratory services	COVID State Government Operations	11,656
Michigan craft beverage council	COVID State Government Operations	196
Producer security/grain dealers	COVID State Government Operations	6,041
Right-to-farm	COVID State Government Operations	4,965
Rural development fund grant program	COVID State Government Operations	434
<b>Civil Service Commission</b>		<b>\$ 448</b>
Agency services	COVID State Government Operations	125
Employee benefits	COVID State Government Operations	150
Executive direction - Civil Service	COVID State Government Operations	173
<b>Corrections</b>		<b>\$ 5,882,354</b>
Alger Correctional Facility - Munising	COVID State Government Operations	1,477
Baraga Correctional Facility - Baraga	COVID State Government Operations	2,391
Bellamy Creek Correctional Facility - Ionia	COVID State Government Operations	4,201
Budget and operations administration	COVID State Government Operations	15,212
Carson City Correctional Facility - Carson City	COVID State Government Operations	17,037
Central Michigan Correctional Facility - St. Louis	COVID State Government Operations	3,034
Charles Egeler Reception & Guidance Center - Jackson	COVID State Government Operations	1,474
Chippewa Correctional Facility - Kincheloe	COVID State Government Operations	9,253
Clinical complexes	COVID State Government Operations	21,720
Cooper Street Correctional Facility - Jackson	COVID State Government Operations	2,108
Coronavirus public health emergency - federal - PA 67	COVID State Government Operations	5,585,365
Correctional facilities administration	COVID State Government Operations	102,091
Detroit Reentry Center	COVID State Government Operations	859
Disaster assistance	COVID State Government Operations	810
Earnest C. Brooks Correctional Facility - Muskegon	COVID State Government Operations	3,282
Education/skilled trades/career readiness programs	COVID State Government Operations	132
Field operations	COVID State Government Operations	8,432
G. Robert Cotton Correctional Facility - Jackson	COVID State Government Operations	24,194
Gus Harrison Correctional Facility - Adrian	COVID State Government Operations	4,895
Ionia Correctional Facility - Ionia	COVID State Government Operations	1,703
Kinross Correctional Facility - Kincheloe	COVID State Government Operations	6,792
Lakeland Correctional Facility - Coldwater	COVID State Government Operations	9,260
Macomb Correctional Facility - New Haven	COVID State Government Operations	1,777
	COVID Quarantine Costs	2
Marquette Branch Prison - Marquette	COVID State Government Operations	5,731

*This exhibit continued on next page.*

Appropriations (includes operating budgets)	Response Category	Total Expenditures
<b>Corrections, continued</b>		
Mental health and substance abuse treatment services	COVID State Government Operations	55
Michigan Reformatory - Ionia	COVID State Government Operations	3,101
Muskegon Correctional Facility - Muskegon	COVID State Government Operations	611
Newberry Correctional Facility - Newberry	COVID State Government Operations	7,889
Oaks Correctional Facility - Eastlake	COVID State Government Operations	1,248
Parnall Correctional Facility - Jackson	COVID State Government Operations	2,231
Parole board operations	COVID State Government Operations	30
Richard A. Handlon Correctional Facility - Ionia	COVID State Government Operations	5,924
Saginaw Correctional Facility - Freeland	COVID State Government Operations	10,961
Southern region administration and support	COVID State Government Operations	1,055
St. Louis Correctional Facility - St. Louis	COVID State Government Operations	4,191
Thumb Correctional Facility - Lapeer	COVID State Government Operations	180
Transportation	COVID State Government Operations	1,108
Women's Huron Valley Correctional Complex - Ypsilanti	COVID State Government Operations	9,374
Woodland Correctional Facility - Whitmore Lake	COVID State Government Operations	1,165
<b>Education</b>		<b>\$ 28,942,783</b>
National school lunch	COVID Local Support	26,673,586
Coronavirus public health emergency - federal - PA 67	COVID Local Support	2,250,000
State board/superintendent operations	COVID State Government Operations	6,617
Educational supports operations	COVID State Government Operations	2,340
School support services operations	COVID State Government Operations	1,784
Library of Michigan operations	COVID State Government Operations	1,323
Accountability services operations	COVID State Government Operations	1,295
Special education operations	COVID State Government Operations	998
Central support operations	COVID State Government Operations	965
Educator excellence operations	COVID State Government Operations	799
Partnership district support operations	COVID State Government Operations	728
Office of great start operations	COVID State Government Operations	575
Michigan schools for the deaf and blind operations	COVID State Government Operations	502
Library of Michigan operations	COVID Other	295
Career and technical education operations	COVID State Government Operations	201
Strategic planning and implementation operations	COVID State Government Operations	196
Low incidence outreach program	COVID State Government Operations	171
Head start collaboration office	COVID State Government Operations	121
Office of systems, evaluation, and technology operations	COVID State Government Operations	117
Grant and contract operations	COVID State Government Operations	85
Camp Tuhsmehta	COVID State Government Operations	41
Administrative law operations	COVID State Government Operations	36
Adolescent and school health	COVID State Government Operations	4
Preschool development grants	COVID State Government Operations	4
<b>Environment, Great Lakes, and Energy</b>		<b>\$ 25,332</b>
Mapping and other support	COVID Other	11,584
Facilities management	COVID State Government Operations	7,308
Oil, gas, and mineral services	COVID State Government Operations	2,356
Mapping and other support	COVID State Government Operations	2,025
Communications and community outreach	COVID Other	1,839
Contaminated site investigations, cleanup and revitalization	COVID State Government Operations	99

This exhibit continued on next page.

Appropriations (includes operating budgets)	Response Category	Total Expenditures
<b>Environment, Great Lakes, and Energy, <i>continued</i></b>		
Refined petroleum product cleanup program	COVID State Government Operations	81
Central support services	COVID State Government Operations	40
<b>Gaming Control Board</b>		<b>\$ 32</b>
Gaming control administration	COVID State Government Operations	32
<b>Health and Human Services</b>		<b>\$ 56,351,688</b>
AIDS prevention, testing, and care programs	COVID Contact Tracing	18,225
	COVID Individual Assistance	6,767
	COVID Laboratory Testing	3,222
	COVID Monitoring	178
	COVID Other	140
Behavioral health facility contingency	COVID Infection Control	1,884
	COVID Other	85,257
Bioterrorism preparedness	COVID Monitoring	29,511
Bureau of community services and outreach	COVID Individual Assistance	1,649
	COVID Local Support	102
	COVID Other	74,250
Cancer prevention and control program	COVID Contact Tracing	1,325
	COVID Monitoring	894
	COVID Other	1,005
Center for forensic psychiatry	COVID Other	42,100
Certificate of need program administration	COVID Individual Assistance	18,603
	COVID Other	15,523
Child support enforcement operations	COVID Infection Control	3,020
	COVID Local Support	1,261
	COVID Other	5,946
Child welfare contractual services, supplies, and materials	COVID Infection Control	3,022
	COVID State Government Operations	6,612
Children's services administration	COVID State Government Operations	(7)
Children's special health care services administration	COVID Monitoring	27
	COVID Other	12,964
Chronic disease control and health promotion administration	COVID State Government Operations	3,170
	COVID Contact Tracing	833
	COVID State Government Operations	567
Community services and outreach administration	COVID Infection Control	1,623
	COVID Local Support	24,598
	COVID Other	8,637
Coronavirus public health emergency - federal - PA 67	COVID Individual Assistance	318,433
	COVID Infection Control	22,442
	COVID Laboratory Testing	343,067
	COVID Local Support	24,999,998
	COVID Monitoring	92,905
	COVID State Government Operations	127,295
Coronavirus public health emergency - health care capacity	COVID Local Support	7,440,000
Crime victim grants administration services	COVID Local Support	251
	COVID Other	2,444
Dental programs	COVID Contact Tracing	2,322

*This exhibit continued on next page.*

Appropriations (includes operating budgets)	Response Category	Total Expenditures
<b>Health and Human Services, continued</b>		
Departmental administration and management	COVID Contact Tracing	14,614
	COVID Health Care Response	14,590
	COVID Individual Assistance	52,126
	COVID Laboratory Testing	471
	COVID Local Support	1,471
	COVID Monitoring	5,322
	COVID Other	144,607
	COVID State Government Operations	15,371
Diabetes and kidney program	COVID Contact Tracing	1,370
Domestic violence prevention and treatment	COVID Other	55,758
Drinking water declaration of emergency	COVID Contact Tracing	1,778
Epidemiology administration	COVID Contact Tracing	539
	COVID Individual Assistance	2,798
	COVID Monitoring	3,372
	COVID Other	1,149
Family preservation programs	COVID Other	92
Family, maternal, and child health administration	COVID Contact Tracing	6,182
	COVID Health Care Response	10,346
	COVID Individual Assistance	877
	COVID Monitoring	5,850
	COVID Other	2,235
Field policy and administration	COVID Other	4,026
Field services contractual services, supplies, and materials	COVID Infection Control	43,286
	COVID Other	42
Food assistance program benefits	COVID Individual Assistance	21,416,711
Foster care payments	COVID Individual Assistance	51
Hawthorn Center - psych hospital - children and adolescents	COVID Other	5,195
	COVID Quarantine Costs	3,398
Health policy administration	COVID Health Care Response	27,023
	COVID Individual Assistance	85,079
	COVID Other	1,262
Healthy Michigan plan administration	COVID Other	81,971
	COVID State Government Operations	7,879
Hepatitis A outbreak response	COVID Laboratory Testing	25,747
Immunization program	COVID Contact Tracing	2,333
	COVID Individual Assistance	430
	COVID Infection Control	7,998
Juvenile justice, administration and maintenance	COVID State Government Operations	813
Local health services	COVID Local Support	26,447
Medical services administration	COVID Health Care Response	99
	COVID Individual Assistance	27,724
	COVID Infection Control	1,536
	COVID Laboratory Testing	658
	COVID Monitoring	5,181
	COVID Other	333,804
	COVID State Government Operations	46,071
	COVID Other	15,738
Minority health grants and contracts	COVID Other	15,738
Newborn screening follow-up and treatment services	COVID Monitoring	6,204
	COVID Other	2,608

This exhibit continued on next page.

Appropriations (includes operating budgets)	Response Category	Total Expenditures
<b>Health and Human Services, continued</b>		
Nurse education and research program	COVID Individual Assistance	4,422
PFAS and environmental contamination response	COVID Other	2,818
Prenatal care outreach and service delivery support	COVID Contact Tracing	6,816
	COVID Monitoring	2,547
Primary care services	COVID Individual Assistance	881
	COVID Other	1,508
Public assistance field staff	COVID Contact Tracing	1,968
	COVID Health Care Response	10,795
	COVID Individual Assistance	10
	COVID Local Support	116
Public health administration	COVID Other	9,509
	COVID Individual Assistance	3,389
Sexually transmitted disease control program	COVID Other	10,190
	COVID Contact Tracing	15,812
	COVID Individual Assistance	237
Shawono center	COVID Other	767
	COVID Infection Control	530
Smoking prevention program	COVID Contact Tracing	798
	COVID Other	622
	COVID State Government Operations	840
Unclassified salaries	COVID Health Care Response	8,541
	COVID Individual Assistance	12,044
Vital records and health statistics	COVID Contact Tracing	110
Walter P. Reuther Psychiatric Hospital - adult	COVID Other	14,122
Youth in transition	COVID State Government Operations	(0)
<b>Insurance and Financial Services</b>		<b>\$ 3,106</b>
Consumer services and protection	COVID State Government Operations	1,565
Department services	COVID State Government Operations	1,424
Insurance evaluation	COVID State Government Operations	117
<b>Judiciary</b>		<b>\$ 25,787</b>
Appellate public defender program	COVID State Government Operations	5,759
Court of appeals operations	COVID State Government Operations	68
Judicial information systems	COVID State Government Operations	18,971
State court administrative office	COVID State Government Operations	989
<b>Labor and Economic Opportunity</b>		<b>\$ 28,006</b>
Bureau of services for blind persons	COVID State Government Operations	1,187
Insurance funds administration	COVID State Government Operations	296
Michigan occupational safety and health administration	COVID State Government Operations	640
Michigan rehabilitation services	COVID State Government Operations	1,824
Office of global Michigan	COVID State Government Operations	92
Special project advances	COVID State Government Operations	15
Unemployment insurance agency	COVID Individual Assistance	1,715
	COVID State Government Operations	17,191
Workers' disability compensation agency	COVID State Government Operations	14
Workforce program administration	COVID State Government Operations	5,032

This exhibit continued on next page.

Appropriations (includes operating budgets)	Response Category	Total Expenditures
<b>Licensing and Regulatory Affairs</b>		<b>\$ 57,980</b>
Administrative services	COVID State Government Operations	643
Adult foster care and camps licensing and regulation	COVID State Government Operations	575
Bureau of community and health systems administration	COVID State Government Operations	5,993
Bureau of construction codes	COVID State Government Operations	4,869
Bureau of fire services	COVID State Government Operations	124
Bureau of professional licensing	COVID State Government Operations	3,338
Childcare licensing and regulation	COVID State Government Operations	146
Corporations, securities, and commercial licensing bureau	COVID State Government Operations	2,918
Executive director programs	COVID State Government Operations	439
Health facilities regulation	COVID State Government Operations	543
Liquor licensing and enforcement	COVID State Government Operations	3,373
Management support services	COVID State Government Operations	320
Medical marihuana facilities licensing and tracking	COVID State Government Operations	1,723
Medical marihuana program	COVID State Government Operations	748
Michigan indigent defense commission	COVID State Government Operations	294
Michigan office of administrative hearings and rules	COVID State Government Operations	30,803
Public service commission	COVID State Government Operations	630
Recreational marihuana regulation	COVID State Government Operations	500
<b>Michigan Economic Development Corporation</b>		<b>\$ 471,000</b>
Unappropriated - no control <sup>1</sup>	COVID Other	471,000
<b>Michigan State Housing Development Authority</b>		<b>\$ 569</b>
Michigan State Housing Development Authority tech services and projects	COVID State Government Operations	569
<b>Michigan Strategic Fund</b>		<b>\$ 10,321,750</b>
Entrepreneurship eco-system	COVID Other	321,750
GF/GP trans to business attraction and comm revitalization	COVID Other	10,000,000
<b>Military and Veterans Affairs</b>		<b>\$ 555,878</b>
Board of managers (veterans homes)	COVID State Government Operations	7,688
Coronavirus public health emergency - federal - PA 67	COVID State Government Operations	138,043
D.J. Jacobetti home for veterans	COVID State Government Operations	65,479
Departmentwide - DMVA	COVID State Government Operations	60,857
Grand Rapids veterans home operations	COVID State Government Operations	59,012
Headquarters and armories	COVID State Government Operations	1,571
Michigan veterans affairs agency administration	COVID State Government Operations	4,957
Michigan youth challenge academy	COVID State Government Operations	2,864
Military training sites and support facilities	COVID State Government Operations	156
National guard operations	COVID State Government Operations	215,251
<b>Natural Resources</b>		<b>\$ 320,689</b>
Cooperative resource programs	COVID State Government Operations	6
Coronavirus public health emergency - federal - PA 67	COVID State Government Operations	130,078
DNR - forest development infrastructure	COVID State Government Operations	9
Finance and operations	COVID State Government Operations	3,456
Fisheries resource management	COVID State Government Operations	500

This exhibit continued on next page.

Appropriations (includes operating budgets)	Response Category	Total Expenditures
<b>Natural Resources, continued</b>		
Forest management and timber market development	COVID Health Care Response	20,425
	COVID State Government Operations	2,213
Forest management initiatives	COVID Health Care Response	210
	COVID State Government Operations	6
Forest recreation and trails	COVID State Government Operations	23
General law enforcement	COVID State Government Operations	49,680
Invasive species prevention and control	COVID State Government Operations	27
Recreational boating	COVID State Government Operations	2,325
State parks	COVID State Government Operations	43,129
Wildfire protection	COVID Health Care Response	64,747
	COVID State Government Operations	797
Wildlife management	COVID Health Care Response	2,409
	COVID State Government Operations	650
<b>Secretary of State</b>		<b>\$ 73,164</b>
Branch operations	COVID State Government Operations	66,281
Central operations	COVID State Government Operations	1,208
Department services operations	COVID State Government Operations	5,035
Election administration and services	COVID State Government Operations	398
Executive direction	COVID State Government Operations	152
Legal services operations	COVID State Government Operations	89
<b>State Land Bank Authority</b>		<b>\$ 455</b>
State land bank authority	COVID State Government Operations	455
<b>State Police</b>		<b>\$ 1,856,149</b>
Commercial vehicle enforcement	COVID State Government Operations	1,477
Coronavirus public health emergency - federal - PA 67	COVID State Government Operations	962,651
Coronavirus public health emergency - private	COVID Other	185
Department services	COVID State Government Operations	66,569
Disaster assistance	COVID State Government Operations	7,661
Emergency management and homeland security	COVID State Government Operations	493,985
Forensic science	COVID State Government Operations	390
Highway safety program	COVID State Government Operations	110,327
Intelligence operations	COVID State Government Operations	7,351
Post operations	COVID State Government Operations	185,130
Secondary road patrol program	COVID State Government Operations	3,246
Special operations	COVID State Government Operations	2,291
Training	COVID State Government Operations	14,885
<b>Technology, Management, and Budget</b>		<b>\$ 122,840,395</b>
Disaster assistance	COVID Health Care Response	111,160,724
Unappropriated - no control <sup>1</sup>	COVID Health Care Response	11,560,460
	COVID State Government Operations	119,211
<b>Transportation</b>		<b>\$ 103,678</b>
Blue Water Bridge operations	COVID State Government Operations	10,958
Business services	COVID State Government Operations	358

This exhibit continued on next page.

Appropriations (includes operating budgets)	Response Category	Total Expenditures
<b>Transportation, <i>continued</i></b>		
MDOT - state trunkline federal aid and road-bridge constr	COVID State Government Operations	622
Planning services	COVID State Government Operations	1,252
Program development and delivery	COVID State Government Operations	26,167
State trunkline operations	COVID Other	2,550
	COVID State Government Operations	53,938
System operations management	COVID State Government Operations	7,834
<b>Treasury</b>		<b>\$ 9,141</b>
Collections services bureau	COVID State Government Operations	64
Department services	COVID Other	1
	COVID State Government Operations	7,875
Executive direction and operations	COVID State Government Operations	8
Office of financial services	COVID State Government Operations	40
Office of revenue and tax analysis	COVID State Government Operations	200
Supervision of the general property tax law	COVID State Government Operations	63
Tax and economic policy	COVID State Government Operations	33
Tax compliance	COVID State Government Operations	532
Tax processing	COVID Other	85
	COVID State Government Operations	232
Unclaimed property	COVID State Government Operations	8
<b>Total COVID-19 Expenditures</b>		<b>\$ 227,934,172</b>

<sup>1</sup>"Unappropriated - no control" is a default title in SIGMA that signifies that there are no budgetary controls. This designation could either indicate that expenditures were incurred prior to specific COVID-19 coding being available and will be adjusted accordingly in future reports or the expenditures are related to funds that do not have budgetary controls, such as proprietary funds and component unit funds.

Source: The OAG prepared this exhibit based on information obtained from SIGMA and SBO.

COVID-19 EXPENDITURES  
State of Michigan

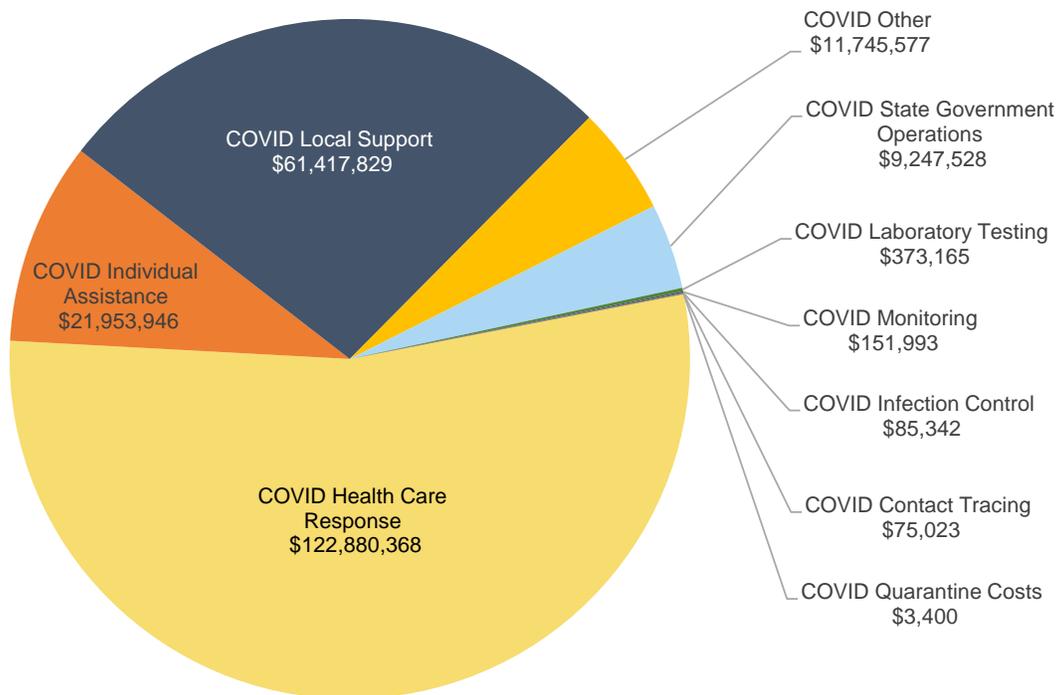
Expenditures by Response Category for All Appropriations  
From March 10, 2020 Through April 30, 2020

Department	COVID Contact Tracing	COVID Health Care Response	COVID Individual Assistance	COVID Infection Control	COVID Laboratory Testing	COVID Local Support	COVID Monitoring	COVID Other	COVID Quarantine Costs	COVID State Government Operations	Total
Agriculture and Rural Development	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 63,789	\$ 63,789
Civil Service Commission										448	448
Corrections									2	5,882,352	5,882,354
Education						28,923,586		295		18,903	28,942,783
Environment, Great Lakes, and Energy								13,423		11,909	25,332
Gaming Control Board										32	32
Health and Human Services	75,023	71,394	21,952,231	85,342	373,165	32,494,243	151,993	936,288	3,398	208,611	56,351,688
Insurance and Financial Services										3,106	3,106
Judiciary										25,787	25,787
Labor and Economic Opportunity			1,715							26,291	28,006
Licensing and Regulatory Affairs										57,980	57,980
Michigan Economic Development Corporation								471,000			471,000
Michigan State Housing Development Authority										569	569
Michigan Strategic Fund								10,321,750			10,321,750
Military and Veterans Affairs										555,878	555,878
Natural Resources		87,791								232,898	320,689
State										73,164	73,164
State Land Bank Authority										455	455
State Police								185		1,855,963	1,856,149
Technology, Management, and Budget		122,721,184								119,211	122,840,395
Transportation								2,550		101,128	103,678
Treasury								86		9,055	9,141
<b>Total</b>	<b>\$ 75,023</b>	<b>\$ 122,880,368</b>	<b>\$ 21,953,946</b>	<b>\$ 85,342</b>	<b>\$ 373,165</b>	<b>\$ 61,417,829</b>	<b>\$ 151,993</b>	<b>\$ 11,745,577</b>	<b>\$ 3,400</b>	<b>\$ 9,247,528</b>	<b>\$ 227,934,172</b>

Source: The OAG prepared this exhibit based on information obtained from SIGMA and SBO.

**COVID-19 EXPENDITURES**  
State of Michigan

Chart of Expenditures by Response Category for All Appropriations  
From March 10, 2020 Through April 30, 2020



Source: The OAG prepared this exhibit based on information obtained from SIGMA and SBO.

COVID-19 EXPENDITURES  
State of Michigan

Vendors With Total Payments of \$500,000 or Greater  
From March 10, 2020 Through April 30, 2020

Vendor Name	Amounts Paid	Types of Activities
Ann Arbor Spark	\$ 900,000	Financial Assistance - Deliver/Admin Grants
Ascension Providence Hospital	880,472	Payment to hospital - Health care capacity
Ascension St. John Hospital	849,847	Payment to hospital - Health care capacity
Apex Rx Solutions	810,000	Antibacterial cleaning supplies
Ascension Genesys Hospital	535,939	Payment to Hospital - health care capacity
Boco Enterprises	1,420,000	Hospital expansion
Bow-Boeck Enterprises, LLC	3,000,000	PPE
Blackpoint Distribution, LLC	25,900,400	PPE
Carelinc Medical Equipment & Supply Co., LLC	4,253,298	Medical beds, masks
Conduent State & Local Solutions, Inc.	14,155,051	SNAP Payments- Disaster Relief (Food Assistance)
County of Macomb	800,000	Financial Assistance - Deliver/Admin Grants
County of Oakland, A Michigan Constitutional Corp.	1,150,000	Financial Assistance - Deliver/Admin Grants
Connect6 Group Inc	4,057,260	PPE
Coulmed Products Group LLC	1,157,700	Ventilators
Detroit Regional Convention Facility Authority	1,710,553	TCF Center
Dultimate, LLC	5,490,000	PPE
Detroit Economic Growth Corporation	1,600,000	Financial Assistance - Deliver/Admin Grants
Diamedical USA Equipment, Inc.	536,095	PPE and medical equipment
Food Bank Council of Michigan	2,250,000	Food cost and transportation
Flint and Genesee Chamber Foundation	850,000	Financial Assistance - Deliver/Admin Grants
Great Lakes Bay Health Centers	879,354	Payment to clinic - Health care capacity
Henry Ford Health System	1,820,663	Payment to hospital - Health care capacity
Hurley Medical Center	566,565	Payment to hospital - Health care capacity
Hype Labs, LLC	5,500,000	PPE
Invest UP	500,000	Financial Assistance - Deliver/Admin Grants
Keys Grace Academy	714,329	Unanticipated School Closure Program grant payment/meals
Lansing Economic Area Partnership Inc.	600,000	Financial Assistance - Deliver/Admin Grants
Magna Electronics Technologies Inc.	842,678	PPE
Michigan Fashion Proto, LLC	500,000	PPE
Midway Dental Supply, LLC	7,556,394	PPE
Northwest Michigan Council of Governments	500,000	Financial Assistance - Deliver/Admin Grants
Oakwood Healthcare Inc.	1,664,475	Payment to hospital - Health care capacity
SANAZ LLC	4,899,000	PPE
Southwest Michigan First	800,000	Financial Assistance - Deliver/Admin Grants
Spectrum Health Hospitals	671,611	Payment to hospital - Health care capacity
St. John Health System-Detroit-Macomb Campus	690,596	Payment to hospital - Health care capacity
St. Joseph Mercy Hospital	679,877	Payment to hospital - Health care capacity
St. Joseph Mercy Hospital-Smhc	565,033	Payment to hospital - Health care capacity
Superior Business Forms, Inc.	11,240,000	PPE
Specbid Holdings, Inc.	8,400,000	PPE
The Regents of the University of Michigan	1,413,349	Payment to hospital - Health care capacity
The Right Place Inc.	1,000,000	Financial Assistance - Deliver/Admin Grants
VHS Harper-Hutzel Hospital Inc.	539,002	Payment to hospital - Health care capacity
VHS Sinai-Grace Hospital Inc.	528,283	Payment to hospital - Health care capacity
William Beaumont Hospital	2,589,353	Payment to hospital - Health care capacity
WPCP Distributors, LLC	2,661,269	Ventilators
<b>Total</b>	<b>\$ 130,628,445</b>	

Note: This exhibit identifies vendors who received initial payments totaling \$500,000 or more generally based on the use of a unique vendor ID in SIGMA. The OAG is also working to identify additional vendors who were not identified in SIGMA with a unique vendor ID code. The OAG added the type of activity as reported by the department or supporting documentation.

Source: The OAG prepared this exhibit based on information obtained from SIGMA and SBO.

## DESCRIPTION

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On March 10, 2020, Governor Gretchen Whitmer declared a state of emergency across the State of Michigan when the Michigan Department of Health and Human Services (MDHHS) identified the first two presumptive positive cases of the COVID-19 respiratory illness. The Legislature enacted Public Acts 66 and 67 of 2020, appropriating supplemental funding for COVID-19. Also, Section 704 (3), Public Act 53 of 2019 allows the Michigan Department of State Police to receive and expend money from local, State, federal, or private sources for the purpose of supporting emergency preparedness, response, recovery, and mitigation activity.

Federal acts related to the COVID-19 emergency through April 30, 2020:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020, effective March 6, 2020.
- Families First Coronavirus Response Act (FFCRA), effective March 18, 2020.
- Coronavirus Aid, Relief, and Economic Security Act or the CARES Act, effective March 27, 2020.
  - Michigan was allocated a total of \$3.9 billion from the Coronavirus Relief Fund, \$800 million of which went directly to the local governmental units of the City of Detroit and Wayne, Macomb, Kent, and Oakland counties.
- Paycheck Protection Program and Health Care Enhancement Act, effective April 24, 2020.

## AUDIT SCOPE, METHODOLOGY, AND OTHER INFORMATION

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### AUDIT SCOPE

To determine if the expenditures charged to the COVID-19 appropriations were appropriate and to report those expenditures. Our audit was limited to expenditures reported by April 30, 2020.

Because of the ongoing nature of the audit, not all reported and sampled expenditures were audited by the end of our fieldwork. We determined that 59 of 140 sample expenditures were appropriate and serve as the basis for our conclusion to the first audit objective. The remaining 81 sample items are still under review (see Exhibit #1). Expenditures not subject to our review for this report will be considered for our next audit of the COVID-19 expenditures, unless otherwise noted.

We conducted this performance audit\* in accordance with generally accepted government auditing standards, except for completing documentation of our assessments of fraud risk, internal control\* significant to the audit objectives, and the risk that noncompliance with laws, regulations, contracts, and grant agreements could occur, due to time constraints imposed by the statutory reporting requirements. This did not affect our ability to conclude on the appropriateness of the audited transactions. Generally accepted government auditing standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

### PERIOD

Our audit procedures, which included audit planning, audit fieldwork, report preparation, and quality assurance, generally covered March 10, 2020 through April 30, 2020.

### METHODOLOGY

Pursuant to Public Act 67 of 2020, our audit objectives reflect the monthly reporting requirements to audit the appropriateness and report the Statewide COVID-19 expenditures. Our preliminary survey is ongoing as we gain an understanding of the Statewide policies, procedures, and processes put into place as a result of COVID-19. Based on our ongoing audit fieldwork, our audit objectives, scope, and methodology may change.

During this audit, we:

- Reviewed SBO guidance to State agencies' on COVID- 19 expenditures.

\* See glossary at end of report for definition.

- Communicated with department staff to gain an understanding of the controls established over expenditures and reporting.
- Reviewed federal legislation impacting State funding for COVID-19 expenditures.
- Reviewed SBO reports to gain an understanding of expenditures reported by State departments.
- Reviewed and reconciled the federal budget authorizations uploaded in SIGMA and reported to the Legislature through May 4, 2020.

**OBJECTIVE #1**

To determine the appropriateness of State agencies' COVID-19 expenditures through April 30, 2020.

To accomplish this objective, we:

- Communicated with State departments to obtain an understanding of their reported expenditures, related purchasing processes, payment mechanisms, and monitoring activities.
- Reviewed source documentation supporting selected expenditures. Our samples were judgmentally and randomly selected. Therefore, we could not project the results to the overall populations.

**OBJECTIVE #2**

To report State agencies' COVID-19 expenditures.

To accomplish this objective, we:

- Validated the account coding used by State agencies' for COVID-19 expenditures.
- Extracted the COVID-19 expenditures charged to the appropriations from SIGMA.

**CONCLUSIONS**

We base our conclusions on our audit efforts and any resulting material conditions\*, reportable conditions\*, or observations.

**SUPPLEMENTAL INFORMATION**

Our audit report includes supplemental information presented as Exhibits #1 through #7.

Occasionally, information (such as amounts appropriated, funding allocations, total expenditures, or expenditures subject to review) may change between reports. In most instances, this is a result of agency coding changes, expenditure transfers, or errors identified during our review. Exhibits are adjusted as we become aware of these changes.

\* See glossary at end of report for definition.

## **GLOSSARY OF ABBREVIATIONS AND TERMS**

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DTMB	Department of Technology, Management, and Budget.
FEMA	Federal Emergency Management Agency.
internal control	The plan, policies, methods, and procedures adopted by management to meet its mission, goals, and objectives. Internal control includes the processes for planning, organizing, directing, and controlling program operations. It also includes the systems for measuring, reporting, and monitoring program performance. Internal control serves as a defense in safeguarding assets and in preventing and detecting errors; fraud; violations of laws, regulations, and provisions of contracts and grant agreements; or abuse.
material condition	A matter that, in the auditor's judgment, is more severe than a reportable condition and could impair the ability of management to operate a program in an effective and efficient manner and/or could adversely affect the judgment of an interested person concerning the effectiveness and efficiency of the program. Our assessment of materiality is in relation to the respective audit objective.
MDHHS	Michigan Department of Health and Human Services.
novel coronavirus (COVID- 19)	The infectious disease caused by the most recently discovered coronavirus. This new virus and disease were unknown before the outbreak began in Wuhan, China, in December 2019. COVID-19 is now a pandemic affecting many countries globally.
OAG	Office of the Auditor General.
performance audit	An audit that provides findings or conclusions based on an evaluation of sufficient, appropriate evidence against criteria. Performance audits provide objective analysis to assist management and those charged with governance and oversight in using the information to improve program performance and operations, reduce costs, facilitate decision-making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.
personal protective equipment (PPE)	Equipment worn to minimize exposure to hazards that cause serious workplace injuries or illnesses. Types of PPE can include masks/respirators, face shields, goggles, gowns/aprons, and gloves.

reportable condition

A matter that, in the auditor's judgment, is less severe than a material condition and falls within any of the following categories: a deficiency in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; opportunities to improve programs and operations; or fraud.

SBO

State Budget Office.

Statewide Integrated  
Governmental  
Management Applications  
(SIGMA)

The State's enterprise resource planning business process and software implementation that support budgeting, accounting, purchasing, human resource management, and other financial management activities.











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