



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

Obtain Audit Reports

Online: audgen.michigan.gov

Phone: (517) 334-8050

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

Doug A. Ringler, CPA, CIA
Auditor General

Laura J. Hirst, CPA
Deputy Auditor General