



OAG

Office of the Auditor General

Report Summary

Single Audit Report

State of Michigan

Fiscal Year Ended September 30, 2019

**Report Number:
000-0100-20**

**Released:
October 2020**

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 identified	8 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
\$25.3 billion	8 programs	15 programs	1 program	\$13,985,892	19	55
Number of findings repeated from the prior audit					16	41

*16 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	Undeterminable	<u>2019-002 (M)</u> <u>2019-003 (M)</u> <u>2019-004 (M)</u> <u>2019-005</u> <u>2019-011</u> <u>2019-012</u> <u>2019-020 (M)</u>
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Qualified	\$0	<u>2019-008</u> <u>2019-014</u> <u>2019-021</u> <u>2019-022</u> <u>2019-023 (M)</u>
12.401	National Guard Military Operations and Maintenance (O&M) Projects	Unmodified	\$1,033,909	<u>2019-024</u> <u>2019-025</u> <u>2019-026</u> <u>2019-027</u> <u>2019-028</u> <u>2019-029</u>
16.575	Crime Victim Assistance	Unmodified	Undeterminable	<u>2019-008</u> <u>2019-011</u> <u>2019-012</u> <u>2019-014</u>
64.005	Grants to States for Construction of State Home Facilities	Qualified	\$31,875	<u>2019-030</u> <u>2019-031</u> <u>2019-032 (M)</u>
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Qualified	\$349,971 known plus an undeterminable amount	<u>2019-001</u> <u>2019-011</u> <u>2019-012</u> <u>2019-013 (M)</u> <u>2019-033 (M)</u> <u>2019-034</u>
84.367	Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)	Unmodified	\$0	<u>2019-009</u> <u>2019-010</u> <u>2019-035</u>
84.424	Student Support and Academic Enrichment Program	Unmodified	Undeterminable	<u>2019-009</u> <u>2019-010</u> <u>2019-036</u>
93.044, 93.045, and 93.053	Aging Cluster	Unmodified	Undeterminable	<u>2019-011</u> <u>2019-012</u> <u>2019-037</u>
93.558	TANF Cluster	Qualified	\$2,086,254 known plus an undeterminable amount	<u>2019-001</u> <u>2019-002 (M)</u> <u>2019-003 (M)</u> <u>2019-004 (M)</u> <u>2019-006</u> <u>2019-011</u> <u>2019-012</u> <u>2019-013 (M)</u> <u>2019-014</u> <u>2019-038 (M)</u> <u>2019-039</u> <u>2019-040 (M)</u> <u>2019-041</u> <u>2019-042</u> <u>2019-043</u> <u>2019-044</u> <u>2019-045</u>

CFDA Number(s)	Name of Major Federal Program or Cluster	Opinion	Questioned Costs	Audit Finding Number(s)
93.575 and 93.596	CCDF Cluster	Qualified	\$374 known plus an undeterminable amount	<u>2019-001</u> <u>2019-002 (M)</u> <u>2019-003 (M)</u> <u>2019-009</u> <u>2019-010</u> <u>2019-011</u> <u>2019-012</u> <u>2019-046</u> <u>2019-047 (M)</u> <u>2019-048 (M)</u> <u>2019-049 (M)</u> <u>2019-050</u>
93.775, 93.777, and 93.778	Medicaid Cluster	Qualified	\$3,961,816 known plus an undeterminable amount	<u>2019-001</u> <u>2019-002 (M)</u> <u>2019-003 (M)</u> <u>2019-004 (M)</u> <u>2019-005</u> <u>2019-007</u> <u>2019-011</u> <u>2019-012</u> <u>2019-015 (M)</u> <u>2019-016</u> <u>2019-017</u> <u>2019-018</u> <u>2019-019</u> <u>2019-051</u> <u>2019-052</u> <u>2019-053</u> <u>2019-054</u> <u>2019-055</u> <u>2019-056</u> <u>2019-057</u> <u>2019-058</u> <u>2019-059</u>
93.268	Immunization Cooperative Agreements	Unmodified	\$363,694	<u>2019-008</u> <u>2019-060</u> <u>2019-061</u> <u>2019-062</u>
93.563	Child Support Enforcement	Qualified	\$5,802,618 known plus an undeterminable amount	<u>2019-005</u> <u>2019-011</u> <u>2019-012</u> <u>2019-013 (M)</u> <u>2019-014</u> <u>2019-063</u>
93.568	Low-Income Home Energy Assistance	Qualified	\$5,577	<u>2019-002 (M)</u> <u>2019-003 (M)</u> <u>2019-013 (M)</u> <u>2019-064 (M)</u>
93.658	Foster Care - Title IV-E	Qualified	\$1,157 known plus an undeterminable amount	<u>2019-001</u> <u>2019-005</u> <u>2019-006</u> <u>2019-011</u> <u>2019-012</u> <u>2019-013 (M)</u> <u>2019-065</u> <u>2019-066</u>
93.659	Adoption Assistance	Qualified	\$57,417 known plus an undeterminable amount	<u>2019-001</u> <u>2019-006</u> <u>2019-011</u> <u>2019-012</u> <u>2019-013 (M)</u> <u>2019-067</u> <u>2019-068</u> <u>2019-069 (M)</u>

CFDA Number(s)	Name of Major Federal Program or Cluster	Opinion	Questioned Costs	Audit Finding Number(s)
93.667	Social Services Block Grant	Qualified	Undeterminable	<u>2019-001</u> <u>2019-006</u> <u>2019-011</u> <u>2019-012</u> <u>2019-013 (M)</u>
93.767	Children's Health Insurance Program	Adverse	\$291,230 known plus an undeterminable amount	<u>2019-002 (M)</u> <u>2019-003 (M)</u> <u>2019-007</u> <u>2019-011</u> <u>2019-012</u> <u>2019-015 (M)</u> <u>2019-016 (M)</u> <u>2019-017</u> <u>2019-018</u> <u>2019-019</u>
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Qualified	Undeterminable	<u>2019-008</u> <u>2019-011</u> <u>2019-012</u> <u>2019-013 (M)</u> <u>2019-014</u> <u>2019-070 (M)</u> <u>2019-071</u>
96.001	Disability Insurance/SSI Cluster	Qualified	Undeterminable	<u>2019-011</u> <u>2019-012</u> <u>2019-013 (M)</u> <u>2019-072</u>

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
14.239	Home Investment Partnerships Program	Unmodified	\$0	Not Applicable
17.225	Unemployment Insurance	Qualified	Undeterminable	<u>2019-073 (M)</u> <u>2019-074 (M)</u> <u>2019-075 (M)</u> <u>2019-076</u>

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