



2020

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 Senators, Representatives, and Interested Parties:

Three words that come to mind for 2020 are challenging, rewarding, and grateful. Along with many of you, in late March 2020, the OAG closed our physical office due to the COVID-19 pandemic and moved our operations to a work-from-home environment.

To meet this challenge, we adapted our office protocols, equipped our team with the improved technology resources, upgraded our software licenses for connectivity, and identified mechanisms that our audit teams could employ to maximize effectiveness when auditing virtually.

It was rewarding to lead this office and witness how our team met this challenge and connected with each other in new ways. For fiscal year 2020, we issued 60 total projects, with 24 of those released after the stay-at-home order.

We look forward to moving back into the office when practical, but for now, we are working through the challenges and are grateful for your continued support and partnership.

Our goals for 2021 are to continue to support and grow our staff toward success and to provide that independent, objective, and transparent information that you count on, regarding the State's \$62 billion in expenditures and related programs and functions.

Congratulations to you, the 101st Legislature. Take care and I look forward to working with you in 2021.

Sincerely,

Doug Ringler
Auditor General
December 29, 2020





Letter	1
Directory	3
Office Location	4
Office Overview	
Mission	5
Responsibility	5
Organization	6
Employees	6
Quality Control	7
Audit Services	
Distribution of Direct Hours	8
Financial Audits	8
Performance Audits	9
Audit Finding Follow-Ups	9
Preliminary Survey Summaries	10
Attestation Engagements	10
Investigative Audits	10
Report Distribution	11
Auditee Response	11
Audit Value	11
Communications	
Reports	12
Monthly Summaries	12
Legislative Hearings and Meetings	12
State Relations Officer	12
Online Information	12
Awards and Recognition	
National Awards	13
Confronting the Pandemic	14
Fiscal Year 2020 Report Listing	15

Directory



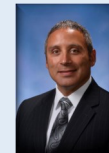
Doug A. Ringler, CPA, CIA
Auditor General



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

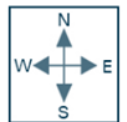
(517) 334-8050
audgen.michigan.gov



 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. Elliott-Larsen 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



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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 \$62 Billion

State of Michigan primary government expenses in 2020.

Over \$25 Billion

Federal funds expended in Michigan in 2020.

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.

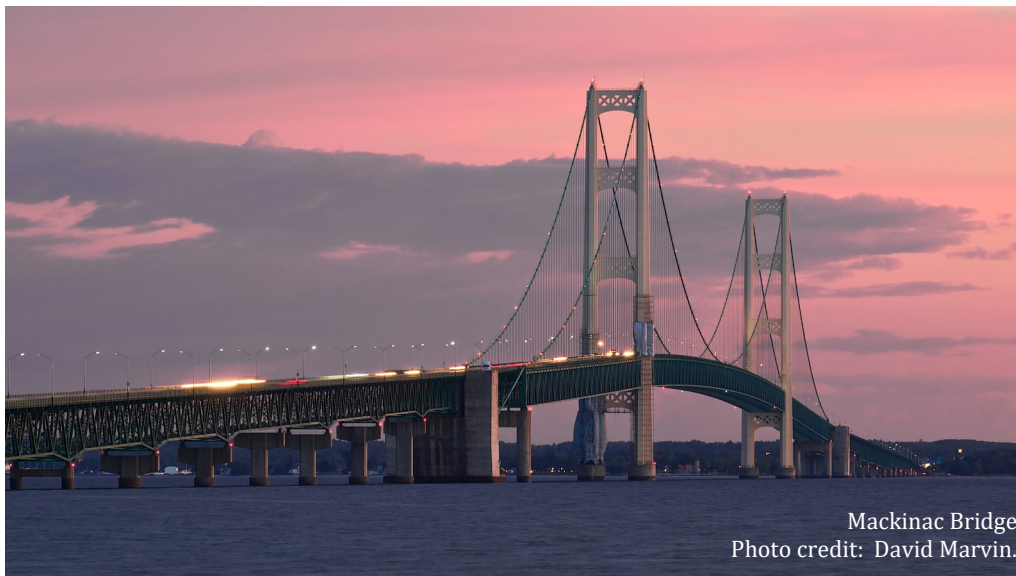
48,908

Number of classified Civil Service State employees as of June 27, 2020.

10,023,422*

Michigan's total population projection for 2020.

* Source: Bureau of Labor Market Information and Strategic Initiatives, DTMB.



Mackinac Bridge
Photo credit: David Marvin.



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, information systems, and data security. 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 154 employees, including the Auditor General, as of September 30, 2020. 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.

OAG Culture

The OAG has 5 values that we incorporate into our daily activities:

Be a Good Teammate. Collaborate with others to improve your work and theirs. Help others win, then we all win. We are here as a team; no office is more important than the others.

Have Some Fun. There is nothing wrong with having some fun at work. When the job stops being fun, it is probably time to look for a new job.

Own Your Work. Take pride in a job well done, admit if you made a mistake, and commit to doing better next time. . . Then do better next time.

Make a Difference. Positively impact the agency operations where you audit and better our Office. Offer suggestions for improvement and actively contribute in meetings.

Empower Others. Share your knowledge and challenge others to develop your replacement. Being a good supervisor includes succession planning to ensure that others are ready to take over when needed.

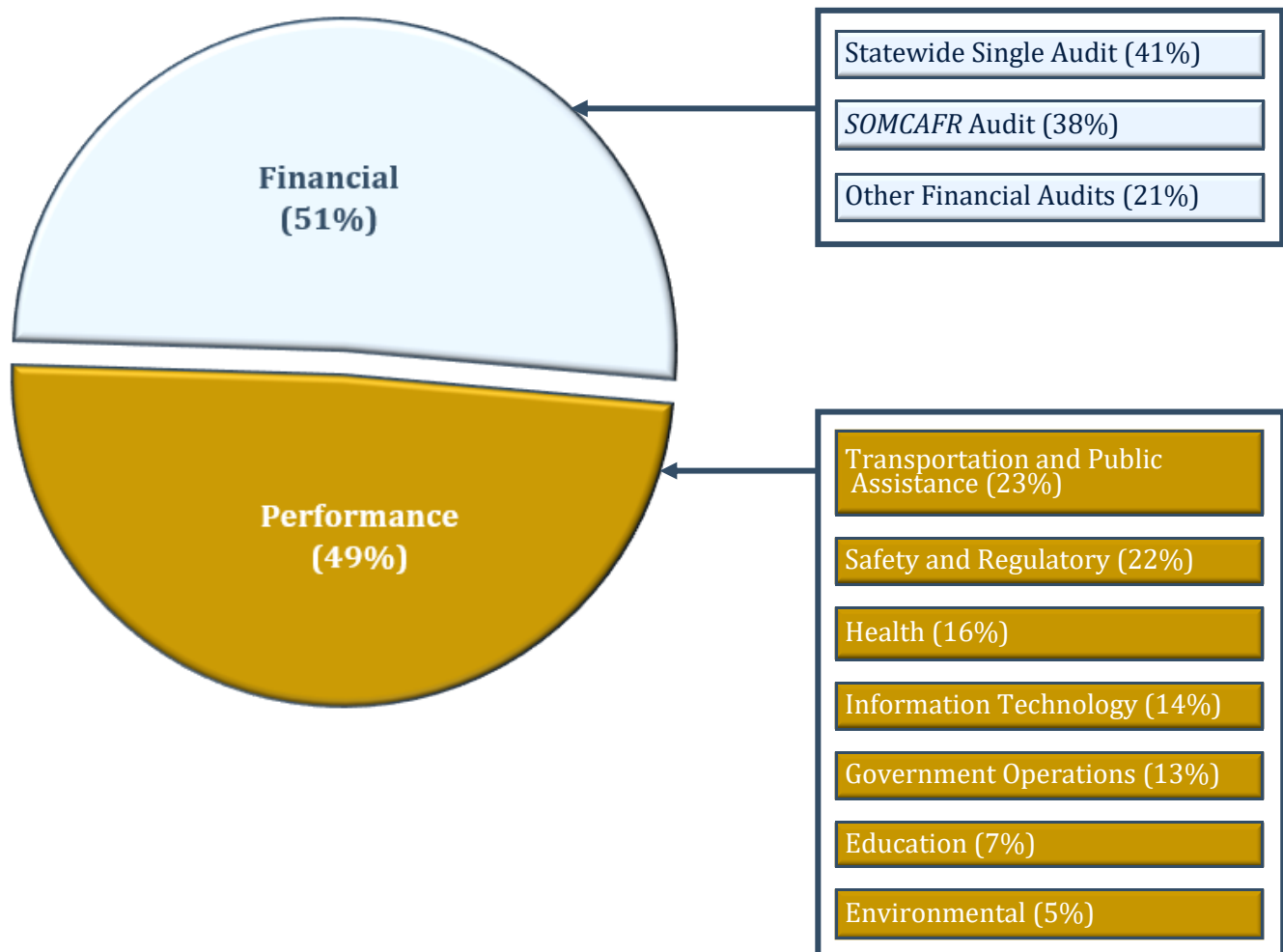


Pere Marquette 1225 locomotive chugging along the tracks toward Ashley, MI.
Photo credit: David Marvin.



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 17 other required financial audits.
- Contracted auditors completed 15 financial audits.

Statewide Single Audit Results

Total Recommendations 86	Total Findings 72*
Repeat 65	Material weaknesses 19
New 21	Significant deficiencies 55

* 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 26 performance audits during fiscal year 2020.

Performance Audit and Follow-Up Results

Total Recommendations 98	Total Findings 96
Repeat and rewritten 26	Material conditions 26
New 72	Reportable conditions 70

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 6 follow-up reports during fiscal year 2020.



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 2020, we issued 5 preliminary survey summaries.

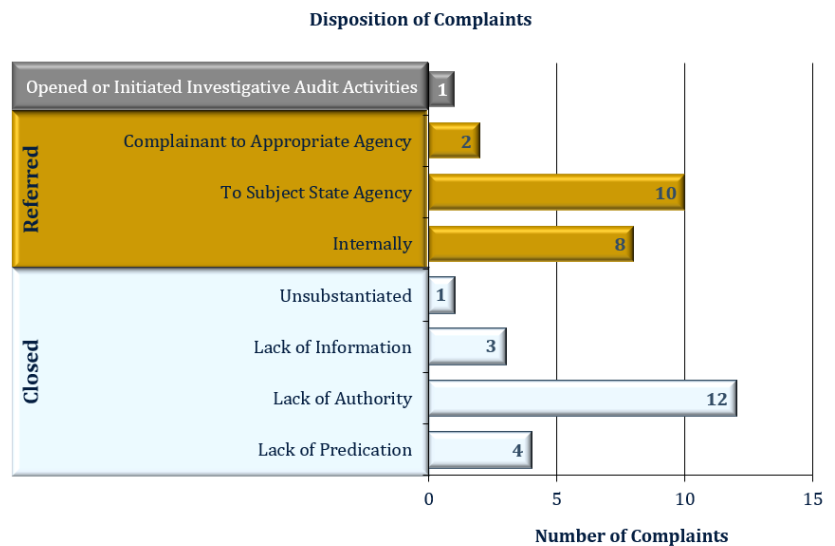
Attestation Engagements

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 2020, 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.



Big Sable Lighthouse on Lake Michigan
Photo credit: David Marvin



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.

60

Number of projects released by the OAG in fiscal year 2020.



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.



Michigan State Capitol
Photo credit: David Marvin.



National Awards

2020 National State Auditors Association (NSAA) and 2020 National Legislative Program Evaluation Society (NLPES)

The OAG received the 2020 NSAA Excellence in Accountability Award (large performance) and a 2020 NLPES Certificate of Impact for the performance audit on Network and Cyber Security, Department of Technology, Management, and Budget (project number 071-0518-17), released in March 2018.

The audit team consisted of Melissa Schuling, Audit Division Administrator; Shelly Fanson, Audit Manager; Keith Edwards, Audit Supervisor; and team members Kayla Knoper, Jesse Soerries, and James Stanley.





Confronting the Pandemic

Impacts of COVID-19

In late March 2020, the OAG closed its physical office because of the COVID-19 pandemic and moved its operations to a work-from-home environment. We met this challenge by equipping our team with improved technology resources to effectively perform at home, upgrading our software licenses to foster better interconnectivity, and training all staff on action items to help mitigate the impact of auditing from a virtual presence. Since our work-from-home order, we have released 24 projects.



A group snap-it of OAG attendees at our weekly meeting: (top row, l to r) Auditor General Doug Ringler; Deputy Auditor General Laura Hirst; Mark Freeman, Audit Division Administrator; Craig Murray, Director of Professional Practice; (middle row, l to r): Jill Bierstetel, Senior Executive Management Assistant; Bryan Weiler, Fraud Investigator; Paul Green, Director of Administration; Kimberly Jacobs, Director of Office of Information Technology; Duane Smiley, Assistant to the Deputy Auditor General; Kelly Miller, State Relations Officer; (bottom row, l to r): Audit Division Administrators Melissa Schuiling, Yvonne Benn, Mary Lowe, and Mary Jo Koschay.

Fiscal Year 2020 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, 2019				•
Food and Dairy Division/791-0200-12F		•		
Corrections				
Prisoner Security Classification and Recommended Programming/471-0350-18		•		
Special Alternative Incarceration Program for Men/471-0202-19		•		
Women's Huron Valley Correctional Facility – Medical, Dental, and Optical Services/471-0301-19		•		
Education				
Great Start Readiness Program/313-0260-15F		•		
Virtual Learning in Traditional Public Schools/313-0224-16		•		
Environment, Great Lakes, and Energy (formerly Environmental Quality)				
Flint Water Service Line Replacement Expenditures/761-3017-19		•		
Sustainability Section/761-0335-19		•		
Health and Human Services				
Administration of Medicaid Payments to Nursing Facilities for Long-Term Care/391-0570-18		•		
Aging and Adult Services Agency/391-0645-18		•		
Contact Tracing Award and Withdrawal - Letter to Representative Ann Bollin			•	
Kalamazoo Psychiatric Hospital/391-0220-19		•		
Selected Sections of the Division of Recovery Oriented System of Care - Preliminary Survey Summary/391-0671-19			•	
Substance Abuse Prevention and Treatment Section, Division of Recovery Oriented Systems of Care - Preliminary Survey Summary/391-0670-19			•	
Walter P. Reuther Psychiatric Hospital/391-0230-16F		•		
Labor and Economic Opportunity (formerly Talent and Economic Development)				
Adult Education Program/186-0720-08		•		
Bureau of Services for Blind Persons/641-0230-16F		•		
Claimant Services/641-0318-14F		•		
Community College Skilled Trades Equipment Program – Preliminary Survey Summary/186-0440-20			•	
Community Development, Revitalization, and Blight Elimination Programs - Preliminary Survey Summary/186-0210-20			•	
Michigan Economic Development Corporation Financial Audit Report for the Fiscal Year Ending September 30, 2019/186-0406-20	•			
Michigan State Housing Development Authority Cash and Investments/186-0201-19	•			
Michigan State Housing Development Authority Financial Report for the Year Ended June 30, 2019				•
Michigan Strategic Fund Financial Audit Report for the Fiscal Year Ending September 30, 2019/186-0401-20	•			
Self-Insurers' Security Fund Annual Report 2019/186-0101-20	•			
Unemployment Insurance Agency - Administration Fund - Financial Report for the Fiscal Year Ended September 30, 2019				•
Unemployment Insurance Agency - Contingent Fund - Financial Report for the Fiscal Year Ended September 30, 2019				•
Unemployment Insurance Agency - Obligation Trust Fund- Financial Report for the Fiscal Year Ended September 30, 2019				•
Unemployment Insurance Agency - Unemployment Compensation Fund - Financial Report for the Fiscal Year Ended September 30, 2019				•
Workers' Disability Compensation Agency/641-0470-18		•		



Fiscal Year 2020 Report Listing

Department and Report Title/Project Number	Type of Audits and Other Projects			
	Financial Audit	Performance Audit	Other	Contracted Audit
Legislature				
Michigan Legislative Retirement System Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2019/900-0140-20	•			
Licensing and Regulatory Affairs				
Office of Land Survey and Remonumentation/641-0991-19		•		
Michigan Liquor Control Commission Annual Financial Report 2018/641-0161-19	•			
Military and Veterans Affairs				
Grand Rapids Home for Veterans, Michigan Veterans Affairs Agency/511-0170-18F		•		
State				
Bureau of Elections/231-0235-19		•		
Office of Hearings and Administrative Oversight/231-0233-19		•		
State Police				
No audits were completed.				
Technology, Management, and Budget				
COVID-19 Expenditures/000-2000-20		•		
COVID-19 Expenditures/000-2000-20B		•		
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, 2018/071-0168-19	•			
Flint Emergency Expenditures/000-2019-20		•		
Flint Emergency Expenditures/000-2020-20		•		
Information Technology Fund and IT Billings/071-0137-19	•	•		
IT Equipment Surplus and Salvage/071-0515-19		•		
Michigan House of Representative Information Technology Task Force - Letter for Accounting for information technology projects of the Strategic Integration Administration/071-0585-20			•	
Michigan Judges' Retirement System Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2019/071-0153-20	•			
Michigan Military Retirement Provisions Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2019/071-0158-20	•			
Michigan Public School Employees' Retirement System Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2019/071-0152-20	•			
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, 2019/071-0164-20	•			
Michigan State Employees' Retirement System Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2019/071-0151-20	•			
Michigan State Employees' Retirement System - Schedule of Employer Allocations and Schedules of Pension and Other Postemployment Benefit Amounts by Employer for the Fiscal Year Ended September 30, 2018/071-0165-19	•			
Michigan State Police Retirement System Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2019/071-0154-20	•			
Michigan's Public Safety Communications System/071-0147-18		•		
MILogin/071-0570-18		•		
State of Michigan 401K Plan Financial Report - September 30, 2019/071-0156-20	•			
State of Michigan 457 Plan Financial Report - September 30, 2019/071-0157-20	•			
State of Michigan Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2019/071-0010-20	•			

Fiscal Year 2020 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>				
State Sponsored Group Insurance Fund Financial Report for the Fiscal Year Ended September 30, 2019				•
Statement of Revenue Subject to Constitutional Limitation - Legal Basis - Fiscal Year Ended September 30, 2019 - Attestation Engagement/071-0030-20			•	
Statement of the Proportion of Total State Spending From State Sources Paid to Units of Local Government - Legal Basis - Fiscal Year Ended September 30, 2019 - Attestation Engagement/071-0031-20			•	
Statewide Data Classification Management - Preliminary Survey Summary/071-0514-20			•	
Statewide Microsoft SQL Database Controls/071-0571-19		•		
Transportation				
Bureau of Finance and Administration/591-0130-19		•		
Mackinac Bridge Authority Financial Report - September 30, 2019				•
Michigan Department of Transportation's Procurement of the Michigan Aggregates Market Study - Investigative Audit/919-MDOT-02			•	
Traffic and Safety Section/591-0162-19		•		
Treasury				
Bureau of State Lottery Comprehensive Annual Financial Report for the Fiscal Years Ended September 30, 2019				•
Michigan Achieving a Better Life Experience Program - September 30, 2019				•
Michigan Education Savings Program Financial Report for the Fiscal Year Ended September 30, 2019				•
Michigan Education Trust Plans B & C Financial Report - September 30, 2019				•
Michigan Education Trust Plan D Financial Report - September 30, 2019				•
Michigan Finance Authority Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2019				•
Michigan Integrated Tax Administration System (MITAS)/271-0595-19		•		
State Building Authority - September 30, 2019				•



Fenner Nature Center, Lansing, Michigan - December 2013 and December 2014

Photo credit: David Marvin.

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Notes

[illegible]

This image shows a blank 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.



Report Fraud/Waste/Abuse

Online: audgen.michigan.gov/report-fraud

Hotline: (517) 334-8070