



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

June 29, 2021

Rick Lowe, Director
Office of Internal Audit Services
Office of the State Budget
George W. Romney Building
111 South Capitol, 6th Floor
Lansing, MI 48913

Dear Mr. Lowe,

In accordance with the State of Michigan, Financial Management Guide, Part VII, the following is our corrective action plan to address recommendations contained within the Andrews Hooper Pavlik Financial Audit of the State Building Authority for year ended September 30, 2020.

1. Audit recommendations the agency complied with:

We recommend management further strengthen procedures to ensure such instances identified are corrected in the general ledger during normal close procedures.

Agency Plan:

The State Building Authority has implemented a procedure whereby management and accounting staff will meet prior to the distribution of the Authority's financial statements to review account balances and calculations to verify that balances are correct and properly supported.

2. Audit recommendations the agency agrees with and will comply: None
3. Audit recommendations the agency disagrees with: None

Should you have any questions regarding the corrective action plan, please contact Andrew Boettcher at BoettcherA@michigan.gov.

Sincerely,

Handwritten signature of Deborah M. Roberts in black ink.

Deborah M. Roberts
Executive Director, State Building Authority

Cc: JoAnne Huls, Executive Office
Jay Rising, Executive Office
Doug Ringler, Office of the Auditor General
Greg VanWoerkom, House Appropriations Sub-committee
Roger Victory, Senate Appropriations Sub-committee
Mike Mueller, House Standing Committee
Mike Shirkey, Senate Standing Committee
Mary Ann Cleary, House Fiscal Agency
Christopher Harkins, Senate Fiscal Agency
Ann Good, Treasury
Bruce Hanses, Treasury
Andrew Boettcher, Treasury
Mike Williams, Office of Internal Audit Services
Fran Thelen, Office of Internal Audit Services