



# OAG

Office of the Auditor General

## Report Summary

*Performance Audit*  
*COVID-19 Expenditures*  
*State of Michigan*

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

**Released:**  
**June 2021**

On March 10, 2020, Governor Gretchen Whitmer declared a state of emergency when the Michigan Department of Health and Human Services identified the first two presumptive positive cases of the novel coronavirus (COVID-19) respiratory illness. The Legislature enacted Public Acts 67, 123, 144, 146, 150, and 166 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 November 30, 2020, supplemental appropriations for COVID-19 totaled \$6.0 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 Public Acts. This is our fourth report.

Audit Objective		Conclusion	
Objective #1: To determine the appropriateness of State agencies' COVID-19 expenditures through November 30, 2020.		Appropriate	
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
None reported.	Not applicable.		
Observations Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
The State lacked disaster receipt and distribution preparedness resulting in \$5.6 million paid to Ohio in use tax ( <a href="#">Observation #1</a> ).	Not applicable for observations.		
Exhibits Related to This Audit Objective			
<a href="#">Exhibit #1</a> - Summary of Expenditures Sampled for Testing			
<a href="#">Exhibit #2</a> - Summary of Exceptions and Pending Items			

<b>Audit Objective</b>			<b>Conclusion</b>
Objective #2: To report State agencies' COVID-19 expenditures.			Information provided
<b>Findings Related to This Audit Objective</b>	<b>Material Condition</b>	<b>Reportable Condition</b>	<b>Agency Preliminary Response</b>
None reported.		Not applicable.	
<b>Exhibits Related to This Audit Objective</b>			
<u>Exhibit #3</u> - Appropriations and Departmental Allocations <u>Exhibit #4</u> - Expenditures by Fund Source, Department, Appropriation, and Response Category <u>Exhibit #5</u> - Coronavirus Relief Fund Payments and Allocations <u>Exhibit #6</u> - Expenditures by Department, Appropriation, and Response Category <u>Exhibit #7</u> - Expenditures by Response Category for All Appropriations <u>Exhibit #8</u> - Chart of COVID-19 Expenditures by Response Category for All Appropriations <u>Exhibit #9</u> - Vendors With Total Payments of \$2.5 Million or Greater <u>Exhibit #10</u> - Expenditures by Classification Category for All Appropriations <u>Exhibit #11</u> - Summary of Programs With Advances to Subrecipients			

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