



OAG

Office of the Auditor General

Report Summary

Single Audit Report

State of Michigan

Fiscal Year Ended September 30, 2020

**Report Number:
000-0100-21**

**Released:
July 2021**

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
	No material weaknesses identified	7 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
\$53.7 billion	12 programs	8 programs	3 programs	\$31,312,143	17	50
Number of findings repeated from the prior audit					14	30
*7 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, including COVID-19	Qualified	Undeterminable	<u>2020-003 (M)</u> <u>2020-004 (M)</u> <u>2020-005 (M)</u> <u>2020-006 (M)</u> <u>2020-007</u> <u>2020-024</u>
10.553, 10.555, 10.556, and 10.559	Child Nutrition Cluster, including COVID-19	Unmodified	\$0	<u>2020-011</u> <u>2020-012</u>
10.565, 10.568, and 10.569	Food Distribution Cluster, including COVID-19	Unmodified	\$0	<u>2020-011</u> <u>2020-025</u>
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Unmodified	\$0	<u>2020-010</u> <u>2020-012</u> <u>2020-013</u> <u>2020-014</u> <u>2020-026</u> <u>2020-027</u>
14.182 and 14.856	Section 8 Project-Based Cluster	Unmodified	\$0	<u>2020-028</u>
21.019	Coronavirus Relief Fund, including COVID-19	Unmodified	\$881,087 known plus an undeterminable amount	<u>2020-002</u> <u>2020-010</u> <u>2020-029</u> <u>2020-030</u>
84.027 and 84.173	Special Education Cluster (IDEA)	Unmodified	\$0	<u>2020-011</u> <u>2020-031</u>
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Qualified	\$0	<u>2020-001</u> <u>2020-002</u> <u>2020-012</u> <u>2020-032 (M)</u>
93.575 and 93.596	CCDF Cluster, including COVID-19	Adverse	\$74,006 known plus an undeterminable amount	<u>2020-001</u> <u>2020-003 (M)</u> <u>2020-004 (M)</u> <u>2020-005 (M)</u> <u>2020-011</u> <u>2020-033</u> <u>2020-034 (M)</u> <u>2020-035 (M)</u> <u>2020-036</u> <u>2020-037</u>
93.775, 93.777, and 93.778	Medicaid Cluster, including COVID-19	Adverse	\$1,984,801 known plus an undeterminable amount	<u>2020-001</u> <u>2020-003 (M)</u> <u>2020-004 (M)</u> <u>2020-005 (M)</u> <u>2020-006 (M)</u> <u>2020-007</u> <u>2020-009</u> <u>2020-016 (M)</u> <u>2020-017</u> <u>2020-018</u> <u>2020-019</u> <u>2020-020</u> <u>2020-021</u> <u>2020-022</u> <u>2020-023</u> <u>2020-038</u> <u>2020-039</u> <u>2020-040</u> <u>2020-041</u> <u>2020-042</u> <u>2020-043</u> <u>2020-044</u> <u>2020-045</u> <u>2020-046</u>

CFDA Number(s)	Name of Major Federal Program or Cluster	Opinion	Questioned Costs	Audit Finding Number(s)
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), including COVID-19	Unmodified	\$0	<u>2020-010</u> <u>2020-014</u> <u>2020-015</u> <u>2020-047</u>
93.558	Temporary Assistance for Needy Families	Qualified	\$16,878,673 known plus an undeterminable amount	<u>2020-001</u> <u>2020-003 (M)</u> <u>2020-004 (M)</u> <u>2020-005 (M)</u> <u>2020-006 (M)</u> <u>2020-008</u> <u>2020-012</u> <u>2020-013</u> <u>2020-048</u> <u>2020-049 (M)</u> <u>2020-050</u> <u>2020-051</u> <u>2020-052 (M)</u> <u>2020-053</u> <u>2020-054</u> <u>2020-055</u> <u>2020-056</u>
93.563	Child Support Enforcement	Unmodified	\$0	<u>2020-007</u> <u>2020-012</u> <u>2020-013</u>
93.568	Low-Income Home Energy Assistance, including COVID-19	Qualified	\$6,245	<u>2020-003 (M)</u> <u>2020-004 (M)</u> <u>2020-005 (M)</u> <u>2020-012</u> <u>2020-013 (M)</u> <u>2020-057 (M)</u>
93.658	Foster Care - Title IV-E, including COVID-19	Qualified	\$0	<u>2020-001</u> <u>2020-007</u> <u>2020-008</u> <u>2020-012</u> <u>2020-013 (M)</u> <u>2020-058</u>
93.659	Adoption Assistance, including COVID-19	Qualified	\$0	<u>2020-001</u> <u>2020-008</u> <u>2020-012</u> <u>2020-013 (M)</u> <u>2020-059 (M)</u>
93.667	Social Services Block Grant	Qualified	\$0	<u>2020-001</u> <u>2020-008</u> <u>2020-012</u> <u>2020-013 (M)</u>
93.767	Children's Health Insurance Program, including COVID-19	Adverse	\$76,795 known plus an undeterminable amount	<u>2020-003 (M)</u> <u>2020-004 (M)</u> <u>2020-005 (M)</u> <u>2020-006 (M)</u> <u>2020-009</u> <u>2020-016 (M)</u> <u>2020-017 (M)</u> <u>2020-018</u> <u>2020-019</u> <u>2020-020</u> <u>2020-021</u> <u>2020-022</u> <u>2020-023</u>
93.788	Opioid STR	Unmodified	\$0	<u>2020-010</u> <u>2020-015</u>
96.001	Disability Insurance/SSI Cluster	Unmodified	\$0	Not Applicable
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters), including COVID-19	Unmodified	\$0	<u>2020-060</u> <u>2020-061</u>

Major Federal Programs Audited by Others

CFDA Number(s)	Name of Major Federal Program or Cluster	Opinion	Questioned Costs	Audit Finding Number(s)
17.225	Unemployment Insurance, including COVID-19	Qualified	\$11,410,536 known plus an undeterminable amount	<u>2020-062 (M)</u> <u>2020-063 (M)</u> <u>2020-064 (M)</u> <u>2020-065 (M)</u> <u>2020-066 (M)</u> <u>2020-067</u>
97.050	Presidential Declared Disaster Assistance to Individuals and Households - Other Needs, including COVID-19	Unmodified	\$0	Not Applicable

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