



STATE OF MICHIGAN
GRETCHEN WHITMER, Governor



MACKINAC BRIDGE AUTHORITY

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EXECUTIVE SECRETARY

Chief Internal Auditor
State Budget Office
Office of Internal Audit Services
111 S Capitol Ave
8th Floor, Romney Building
Lansing MI 48933

Dear Rick Lowe,

In accordance with the State of Michigan, Financial Management Guide, Part VII, enclosed is our final corrective action plan to address recommendations contained within the Office of Auditor General report of the Mackinac Bridge Authority:

Questions regarding the corrective action plan should be directed to Camille Hansen, Chief Financial Officer. You can reach me at HansenC6@michigan.gov or call me at (906) 430-4464.

Sincerely,

Camille Hansen

Enclosure (2)

c: Executive Office
Office of the Auditor General
House Fiscal Agency
Senate Fiscal Agency
Relevant House and Senate Appropriation Sub-Committees
Relevant House and Senate Standing Committees
Staff within the audited department as necessary

Mackinac Bridge Authority
Mackinac Bridge Authority Audit 2021
Issued By OAG
Department Final Corrective Action Plan

Summary Response Matrix

	Complied	Will Comply	Partially Complied	Will Not Comply
Agrees	Finding #1			
Partially Agrees				
Disagrees				

Final Corrective Action Plan (CAP)

Finding Number 1

Finding Title: Financial reporting processes should be improved

Related IT system, if applicable: NA

Department Response (Required)

Management Views: Mackinac Bridge Authority agreed with the Finding #1 and created the Year End Process Manual as discussed with the OAG.

Planned Corrective Action and Milestones: Mackinac Bridge Authority has complied with Finding #1 by creating the Year End Process Manual by April 30, 2021. This manual was presented to the Board of MBA along with the OAG for additional recommendations. It was discussed with OAG that if the CFO was not available for yearend closing that the manual would assist their replacement in completing the task. Manual is complete.

Anticipated Compliance Date: April 30, 2021

Responsible Individual: Camile Hansen, Chief Financial Officer

NOTE: Department may also include other "optional" or supporting information on their CAP form (e.g. barriers to change, milestones/intermediate actions, monitoring, etc.). This is encouraged as it helps the stakeholder better understand relevant information related to the department's remediation efforts.