



# OAG

Office of the Auditor General

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**Doug A. Ringler, CPA, CIA**  
Auditor General

November 1, 2021

Dear Governor Whitmer, Senators, and Representatives:

This letter provides information regarding the status of our audit projects that either began or transitioned into new audit phases during October 2021. Please refer to our website's Work in Progress for a complete listing of ongoing projects. We would be pleased to discuss with you any interests or areas of concern you have with any of our ongoing projects.

**Planning Phase** - These are new projects. Typical activities include conducting: the audit entrance meeting; a preliminary survey to identify the audited entity's core activities; assessments of risks and corresponding controls to identify potential program or process improvements or deficiencies; interviews with management and staff, development of detailed audit objectives, and many other tasks.

Department	Audit Title and Type	Project Number
	(Performance - per / Financial - fin / Follow-up - fol / Contracted - con / Single - sa / Review - rev / Investigative - inv)	
None		

**Audits Terminated** - For these projects, after completing the planning phase, we concluded that significant risk did not exist to warrant additional use of audit resources or that extenuating circumstances supported the termination of the project. When appropriate, we issued a Preliminary Survey Summary to reflect this conclusion, distributed copies to management and select legislative members, and posted the summaries on our website.

Department	Audit Title and Type	Project Number
Transportation	Workforce Development and Succession Planning Program - (per)	591-0423-22

**Audit Fieldwork** - Typical activities include: additional management and staff interviews; detailed testing of financial transactions, case files, information systems, and other documentation which support the entity's operations; status updates with management and staff; and other tasks.

Department	Audit Title and Type	Project Number
Licensing and Regulatory Affairs	Camp Licensing, Bureau of Community and Health Systems - (per)	641-0453-22

**Approved Objectives:**

1. To assess the effectiveness of BCHS's efforts to license children's and adult foster care camps.
2. To assess the sufficiency of BCHS's efforts to investigate and resolve complaints.
3. To assess LARA's compliance with select statutory requirements.

Please note that some projects, particularly financial audits and follow-up reports, operate from pre-established audit objectives and, therefore, move directly to the audit fieldwork stage.

**Report Preparation** - Typical activities include: preparing the draft audit report, discussion of draft findings with the audited entity, receipt of the entity's preliminary responses to findings, and other tasks.

<b>Department</b>	<b>Audit Title and Type</b>	<b>Project Number</b>	<b>Estimated Audit Release Date</b>
Labor and Economic Opportunity	Establishing Pandemic Unemployment Assistance Eligibility Criteria, Unemployment Insurance Agency - (per)	186-0319-21A	November 2021
Health and Human Services	PATH SSI Deferrals - (per)	431-3302-21	December 2021
Agriculture and Rural Affairs	Grain Dealers Program - (per)	791-0240-21	December 2021
Transportation	Administration of Act 51 Funds - (per)	591-0410-21	December 2021
Health and Human Services	Select Licensing and Monitoring Activities of Child Placing Agencies - (per)	431-2780-16	January 2022
Licensing and Regulatory Affairs	Aboveground and Underground Storage Tank Programs - (per)	641-0436-21	January 2022

#### **Audits Released**

<b>Department</b>	<b>Audit Title and Type</b>	<b>Project Number</b>	<b>Date Released</b>	<b>Number of</b>	
				<b>Material Weaknesses</b>	<b>Reportable Conditions</b>
State Police and Treasury	Emergency 9-1-1 Fund - (fin)	271-0265-20	10/06/2021	0	1
Technology, Management, and Budget	Employee Benefits Division's Postemployment Life Insurance Benefit Schedule of Employer Allocations for the year ended September 30, 2020 - (rev)	071-0168-21	10/13/2021	0	0
Health and Human Services	Aging and Adult Services Agency - (fol)	391-0645-18F	10/14/2021	0	1
Labor and Economic Opportunity	Michigan State Housing Development Authority, Single Audit Report for the Fiscal Year Ended June 30, 2021 - (con)	N/A	10/26/2021	0	1
Licensing and Regulatory Affairs	Selected Activities Within the Bureau of Construction Codes - (per)	641-0240-20	10/27/2021	3	4
State Budget Office	COVID-19 Expenditures - Report 5 - (per)	000-2000-20E	10/28/2021	0	0
Technology, Management, and Budget	Michigan State Employees' Retirement System Schedules of Employer Pension and OPEB Allocations and Schedule of Collective Pension and OPEB Amounts for the year ended September 30, 2020 - (rev)	071-0165-21	10/29/2021	0	1

We report this information to you on a monthly basis, and we correspond with auditee management and staff regularly as our projects transition through the various stages referenced above.

Please contact me or Laura Hirst, Deputy Auditor General, at (517) 334-8050 if you have questions regarding this summary or wish to discuss specific audit projects.

Sincerely,

A handwritten signature in blue ink that reads "Doug Ringler". The signature is written in a cursive, slightly slanted style.

Doug Ringler  
Auditor General

c: Agency Audit Liaisons  
SBO-Office of Internal Audit Services