

2021

CELEBRATING 185 YEARS

ANNUAL REPORT

Office of the Auditor General



Doug A. Ringler, CPA, CIA
Auditor General

The auditor general
shall conduct post audits
of financial transactions and
accounts of the state and of all
branches, departments,
offices, boards, commissions,
agencies, authorities and
institutions of the state established
by this constitution or by law, and
performance post audits thereof.

The auditor general may make
investigations pertinent to
the conduct of audits.

*- Article IV, Section 53 of the
Michigan Constitution*



OAG

Office of the Auditor General

Doug A. Ringler, CPA, CIA
Auditor General

201 N. Washington Square, Sixth Floor • Lansing, Michigan 48913 • Phone: (517) 334-8050 • audgen.michigan.gov

Dear Senators, Representatives, and Interested Parties:

I am pleased to provide our fiscal year 2021 annual report.

Our audit of the *State of Michigan Annual Comprehensive Financial Report* assessed the accuracy of \$95 billion in primary State government and component unit expenses and \$98.8 billion in total fiduciary fund assets, including pension and other post employment benefit trust funds. Our Statewide Single Audit, that assessed State agency compliance with federal regulations, covered \$53.7 billion in federal funds and we issued independent auditor's opinions for 22 other financial audits. Our OAG team also completed 22 performance audits and 1 follow-up report.

Incumbent in our work is the high priority we place on our independence. We operate under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States that include detailed expectations on ethics and independence. Additionally, we have an extensive quality assurance process in place for all of our audits to ensure each project complies with relevant standards. We require independence and conflict of interest disclosures of everyone, including myself, and we prohibit participation in political activities as a condition of employment at the OAG.

I was appointed by House Concurrent Resolution 28 of 2014, introduced with the consent of each quadrant leader and with unanimous approval of the House and Senate members. I am honored to fulfill this nonpartisan position, providing all of you and the public with independent, transparent, and objective audit oversight for this great State and our residents.

My goals for 2022 are to continue my dedication to provide value-driven projects and to continue the support of development of our exemplary staff. My door is always open to you. Thank you for your continued and valued support.

Sincerely,

Doug Ringler
Auditor General
December 8, 2021





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Directory



Doug A. Ringler, CPA, CIA
Auditor General



Laura J. Hirst, CPA
Deputy Auditor General



Kelly C. Miller, MPA
State Relations Officer



Bryan W. Weiler, CFE
Chief Investigator



Craig M. Murray, CPA, CGFM, CIA
Director of Professional Practice



Kimberly E. Jacobs, CPA, CISA, CNE
Chief Information Officer



Paul J. Green, CPA, CIA, CISA
Director of Administration



Office Location

Office of the Auditor General
Victor Center, Sixth Floor
201 N. Washington Square
Lansing, Michigan 48913

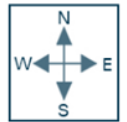
(517) 334-8050
audgen.michigan.gov



- Anderson House Office Building
- Connie B. Binsfeld Building

Victor Center

P Parking



- | | | |
|--------------------------------|---|--------------------------------|
| 1. Boji Tower | 7. Grandview Plaza Building | 13. Ottawa Building |
| 2. Capitol Commons Center | 8. Hall of Justice | 14. Radisson Hotel |
| 3. Constitution Hall | 9. John A. Hannah Building | 15. Richard H. Austin Building |
| 4. G. Mennen Williams Building | 10. Elliott-Larsen Building | 16. South Grand Building |
| 5. George W. Romney Building | 11. Michigan Economic Development Corporation | 17. Stevens T. Mason Building |
| 6. Grand Tower | 12. Murray D. VanWagoner Building | |

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[MichiganOfficeOfTheAuditorGeneral](https://www.facebook.com/MichiganOfficeOfTheAuditorGeneral)



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Historical Listing

Doug A. Ringler, CPA, CIA	2014 - Present
Thomas H. McTavish, CPA	1989 - 2014
Charles S. Jones, CPA (acting).....	1989 - 1989
Franklin C. Pinkelman, CPA.....	1982 - 1989
Albert Lee, CPA	1965 - 1982
Allison Green (acting)	1965 - 1965
Billie S. Farnum*	1961 - 1964
William A. Burgett (acting).....	1961 - 1961
Otis M. Smith	1959 - 1961
William R. Hart (acting)	1959 - 1959
Frank S. Szymanski	1956 - 1959
Victor Targonski.....	1955 - 1956
John B. Martin, Jr.	1951 - 1954
Murl K. Aten	1947 - 1950
John D. Morrison, CPA	1945 - 1946
Vernon J. Brown	1939 - 1944
George T. Gundry	1937 - 1938
John J. O'Hara.....	1935 - 1936
John K. Stack, Jr.	1933 - 1935
Oramel B. Fuller.....	1909 - 1932
James B. Bradley.....	1905 - 1908
Perry F. Powers	1901 - 1904
Roscoe D. Dix	1897 - 1900
Stanley W. Turner.....	1893 - 1896
George W. Stone	1891 - 1892
Henry H. Aplin	1887 - 1890
William C. Stevens	1883 - 1886
W. Irving Latimer	1879 - 1882
Ralph Ely.....	1875 - 1878
William Humphrey.....	1867 - 1874
Emil Anneke.....	1863 - 1866
Langford G. Berry	1861 - 1862
Daniel L. Case.....	1859 - 1860
Whitney Jones	1855 - 1858
John Swegles, Jr.	1851 - 1854
John J. Adam	1848 - 1851
Digby V. Bell	1846 - 1848
John J. Adam	1845 - 1846
Charles G. Hammond.....	1842 - 1845
Henry L. Whipple	1842 - 1842
Alpheus Felch	1842 - 1842
Eurotas P. Hastings	1840 - 1842
Henry Howard.....	1839 - 1840
Robert Abbott.....	1836 - 1839

* Last popularly elected Auditor General. In 1963, after Michigan adopted a new constitution, the position became a legislative appointment.

OAG History

1836

The Michigan Office of the Auditor General created as an elected office.

1837

Michigan was admitted to the Union as the 26th State.

1961

Eugene Wanger, a delegate to the Michigan Constitutional Convention, sponsored the amendment to establish an Auditor General in the Constitution.

1963

The Michigan Constitution prescribed that the Auditor General be appointed by a majority vote of the Legislature.

The Michigan Constitution (Article IV, Section 53) established the OAG in the legislative branch with the responsibility to conduct financial and performance post audits and investigations of State government operations.

Mission

Improve the accountability for public funds and improve State government operations for the benefit of Michigan's citizens.

Overall Goal

Improve accounting and financial reporting practices and promote effectiveness, efficiency, and economy in State government.

Contact With Legislature

The audit report is the formal written contact that the OAG has with the Legislature. The reports are available at audgen.michigan.gov and via Twitter, Facebook, and LinkedIn.

Who Does the OAG Audit?

The OAG audits State-level government and cannot audit local governments, school districts, private businesses, or individual taxpayers. This limit is set forth by the Michigan Constitution and Attorney General Opinion No. 6225.

44

Number of Auditors General since the OAG's creation in 1836.



Office Overview

Mission

The OAG's mission is to improve the accountability for public funds and to improve State government operations for the benefit of Michigan's citizens. The OAG best accomplishes its mission by adhering to the professional standards of the auditing profession and by promoting an atmosphere of independence, objectivity, and transparency among OAG staff and the people we serve.

Organization

Doug A. Ringler, the Auditor General, is the principal executive and has ultimate responsibility for OAG policies, practices, and reports. The Auditor General is appointed by the Legislature for an eight-year term. His term began in June 2014.

The Auditor General appointed Laura J. Hirst as Deputy Auditor General. Ms. Hirst is the Auditor General's principal aide in carrying out the OAG's responsibilities and in leading the Bureau of Audit Operations.

The OAG has five primary operational areas:

Bureau of Audit Operations

Responsible for conducting post financial and performance audits of the State of Michigan's executive, legislative, and judicial branches of government and other State entities and performing specific reviews in response to legislative requests. The Bureau also participates in joint National State Auditors Association audits with other states' audit agencies.

The Bureau has a specialized data extraction and analysis team and is organized into five audit divisions based on type of audits performed and activities audited:

- The *State of Michigan Annual Comprehensive Financial Report (SOMACFR)* financial audit, other mandated financial audits, and Government Operations audits.
- The Statewide Single Audit, other mandated financial audits, and Government Operations audits.
- Environmental, Infrastructure, and IT performance audits.
- Safety, Regulatory, and Economic Opportunity performance audits.
- Health, Human Services, and Education performance audits.

Responsibility

The Michigan Constitution established the OAG within the legislative branch of State government and set forth its responsibility to conduct financial and performance post audits and investigations of State government operations (Article IV, Section 53). In addition, certain sections of the *Michigan Compiled Laws* contain specific audit requirements in conformance with the constitutional mandate.

Office of Professional Practice

Responsible for performing quality assurance reviews of audit reports and working papers, editing audit reports, and conducting accounting and auditing research.

Office of Information Technology

Responsible for managing the OAG network, information systems, and data security and providing software assistance and computer support and training to all OAG staff.

Office of Administration

Responsible for human resource management, accounting and budgeting, audit report production, and officewide printing, purchasing, and clerical support.

Fraud Investigative Services Team

Responsible for investigative audit work related to allegations of fraud, waste, or abuse involving State positions or taxpayer dollars. The Team advises OAG staff and collaborates with the legal community on fraud-related concerns.



Photo credit: David Marvin.



Employees

The OAG had 154 employees, including the Auditor General, as of September 30, 2021. The OAG's commitment to professionalism and leadership in State governmental auditing is evidenced by the professional certifications achieved by its staff.

Many employees also actively participate as officers, board members, and committee members of national, State, and local accounting and auditing organizations.



Quality Control

Professional Standards

The OAG performs audits in accordance with the following professional standards and federal requirements:

- Generally accepted auditing standards of the American Institute of Certified Public Accountants.
- *Government Auditing Standards* issued by the Comptroller General of the United States.
- Title 2, U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

External Quality Control Review

Government Auditing Standards requires a triennial peer review of OAG operations. The peer review is performed by a six-person National State Auditors Association external quality control review team. In the most recent review (performed in October 2021), the peer review team provided the OAG with its twelfth consecutive unmodified ("pass") opinion on its system of quality control. This is the highest level of opinion.

Independence

Auditing standards require auditor independence in fact and in appearance. The standards also define impairments to independence. The October 2021 peer review of OAG operations noted no impairments affecting the OAG's independence in providing auditing and other attestation services.

OAG Culture

The OAG has 5 values that we incorporate into our daily activities:

Be a Good Teammate. Collaborate with others to improve your work and theirs. Help others win, then we all win. We are here as a team; no office is more important than the others.

Have Some Fun. There is nothing wrong with having some fun at work. When the job stops being fun, it is probably time to look for a new job.

Own Your Work. Take pride in a job well done, admit if you made a mistake, and commit to doing better next time. . . Then do better next time.

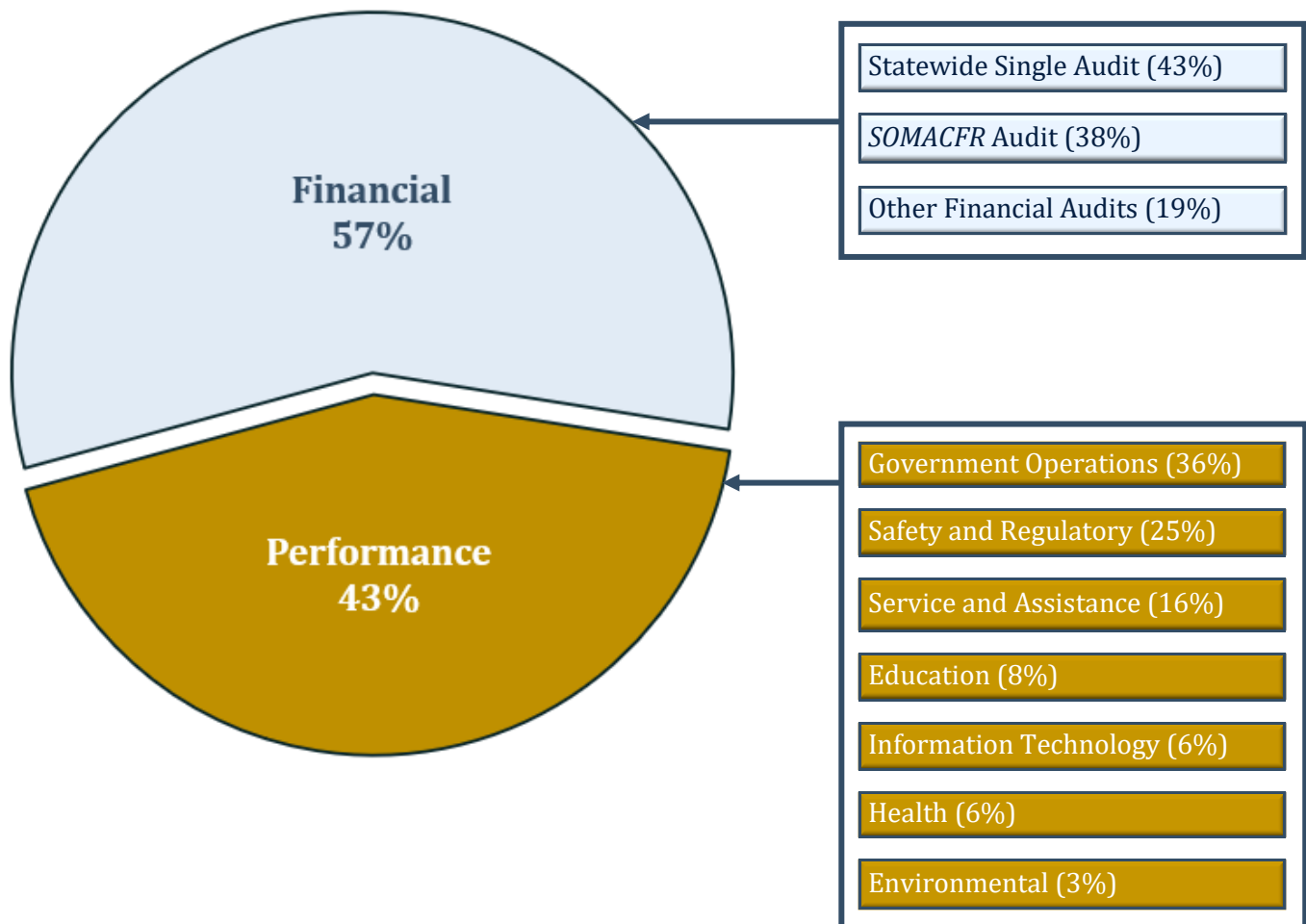
Make a Difference. Positively impact the agency operations where you audit and better our Office. Offer suggestions for improvement and actively contribute in meetings.

Empower Others. Share your knowledge and challenge others to develop your replacement. Being a good supervisor includes succession planning to ensure that others are ready to take over when needed.



Distribution of Direct Hours

The following chart shows the distribution of direct audit and other project hours by type:



Financial Audits

Financial audits are designed to provide reasonable assurance about whether the financial statements and/or financial schedules of an audited entity are presented fairly, in all material respects, in conformity with generally accepted accounting principles. The OAG conducts three types of financial audits:

State of Michigan Annual Comprehensive Financial Report (SOMACFR) Audit

- The SOMACFR is prepared by the Office of Financial Management, within the State Budget Office.
- The State's reporting entity includes the primary government (all funds, departments and agencies,

bureaus, boards, and commissions) and its component units.

- The SOMACFR includes the State's government-wide financial statements, fund financial statements for the State's major funds, combining and individual fund financial statements for nonmajor funds, and statistical data.
- The OAG issues an independent auditor's opinion on the financial statements, which is included within the published SOMACFR.



Financial Audits, *continued*

Statewide Single Audit

- This annual audit is required by the federal Single Audit Act and by State statute. The federal Act requires state and local governments receiving \$750,000 or more of federal financial assistance in any fiscal year to have a comprehensive financial audit, including an assessment of the entity's compliance with federal program requirements.
- In the most recent Single Audit, the OAG audited 22 State programs considered major federal programs.
- The audit report, including the Auditor General's report on compliance, must be submitted to the federal government by June 30 each year for the previous fiscal year ended September 30.

Other Financial Audits

- State statute requires annual financial audits of certain entities.
- The OAG conducted 22 other required financial audits.
- Contracted auditors completed 16 financial audits.

Statewide Single Audit Results

Total Recommendations 70	Total Findings 61*
Repeat 47	Material weaknesses 17
New 23	Significant deficiencies 50

* Some findings contained both types of results.

Performance Audits

Performance audits compare criteria applicable to the audited entity with the activities that occurred. Findings and/or conclusions provide objective and independent analyses to program management and those charged with governance and oversight to facilitate decision-making and improve public accountability. We conduct performance audits based on the potential for improving the effectiveness and efficiency of State government operations. The OAG completed 22 performance audits during fiscal year 2021.

Performance Audit and Follow-Up Results

Total Recommendations 55	Total Findings 54
Repeat and rewritten 17	Material conditions 14
New 38	Reportable conditions 40

Audit Finding Follow-Ups

The OAG may follow up findings reported in previously issued performance audit reports to assess the entities' compliance with prior audit recommendations. Follow-ups typically focus on material conditions, which are considered more severe than reportable conditions. We may issue recommendations if corrective action was not effective at fostering improvements. We issued 1 follow-up report during fiscal year 2021.



Preliminary Survey Summaries

A preliminary survey summary is a publicly released document in a report-like format that addresses only the results of a preliminary survey. A preliminary survey, performed at the beginning of a performance audit, is designed to obtain an understanding of the core activities within an entity or a program. These procedures are limited and are not considered a completed performance audit.

If the results of a preliminary survey do not identify significant potential program improvements and/or risks of deficiencies that could impair management's ability to operate a program effectively or efficiently, we terminate the performance audit and move our resources to a more value-driven project. For fiscal year 2021, we issued 2 preliminary survey summaries.

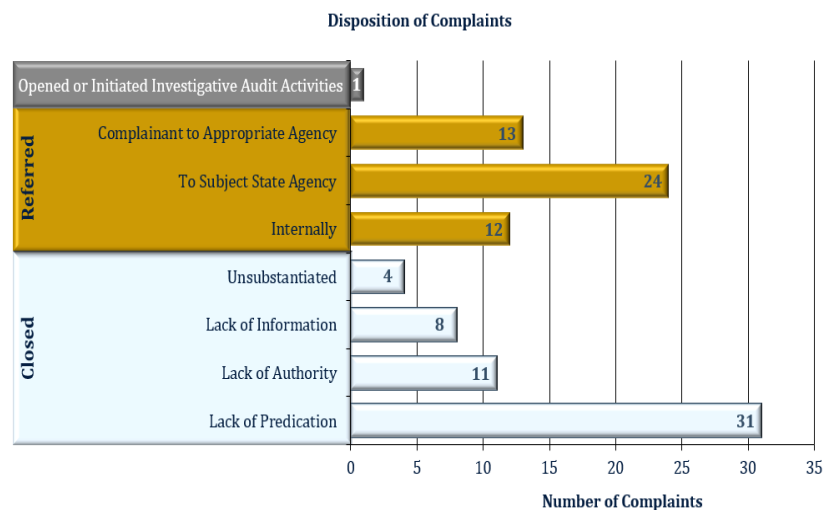
Attestation Engagements

Attestation engagements involve examining, reviewing, or performing agreed-upon procedures on a subject matter or an assertion about a subject matter and reporting on the results. An attestation engagement

can cover a broad range of financial or nonfinancial matters or subjects. During fiscal year 2021, the OAG conducted 2 attestation engagements.

Investigative Audits

The Fraud Investigative Services Team is responsible for responding to allegations of fraud, waste, and abuse. Allegations, or tips, are the most common method of initial fraud detection. State employees and the public report allegations to us through external or internal referral, our fraud hotline, e-mail, and telephone calls. We evaluate each allegation before either moving forward internally or referring it for investigation to a more appropriate government body or law enforcement agency. We also train our financial and performance auditors to recognize potential fraud and to seek assistance from our Fraud Investigative Services Team if needed.



Report Distribution

We provide electronic access to all of our released reports. They are most often addressed to the chief executive officer of the audited entity and/or to the chair of its governing board or commission. On the day prior to a report's official release, we notify the audited entity, the Executive Office, and all State legislators.

On the day of release, our Office posts the report publicly to the OAG Web site and e-mails a report link

to the House and Senate Fiscal Agencies; other State offices; and all others who have requested a copy of our reports upon release, including media. We also provide a link to the report on Twitter, Facebook, and LinkedIn. We do not issue a news release for each report, but we do respond to all inquiries.



Auditee Response

Audited agencies are required to develop a plan to comply with OAG audit recommendations and to submit the plan to the State Budget Office upon completion of an OAG audit. This requirement is found in Section 18.1462 of the *Michigan Compiled Laws* and in the State of Michigan Financial Management Guide (Part VII, Chapter 4, Section 100).

The Office of Internal Audit Services, State Budget Office, either accepts the plan as final or contacts the agency to take additional steps to finalize it. The OAG Web site includes the final plan to comply following each OAG audit report.

Audit Value

OAG reports provide independent, objective, and transparent information that legislative members can use in making informed decisions regarding program scope, structure, and funding. Investors and creditors can rely on OAG financial reports to assess the State's financial condition. In addition, our work offers citizens information about the oversight and accountability of taxes, fees, and other revenues paid to the State and whether those dollars are spent in accordance with statutes and guidelines.

Audit Universe

53

Number of projects released by the OAG in fiscal year 2021.

\$95 Billion

State of Michigan primary government and component unit expenses in 2021.

Over \$53 Billion

Federal funds expended in Michigan in 2021.

Over 90 Individual State Funds and Component Units

Our reports provide a continuing flow of information to assist the Legislature in its oversight.

17

Number of State departments.

48,567

Number of classified Civil Service State employees as of June 26, 2021.

10,023,422*

Michigan's total population projection for 2020.

* Source: Bureau of Labor Market Information and Strategic Initiatives, Department of Technology, Management, and Budget.



Reports

OAG reports are the formal, written, and primary means of communicating audit results. The reports and other communications foster positive and productive working relationships with the Legislature, audited agencies, citizens, and other stakeholders.

Legislative Hearings and Meetings

The OAG welcomes the opportunity to brief committees and meet personally with legislators to provide audit report testimony, discuss specific issues identified within audit reports, respond to requests for our audit services, or provide information related to government operations to assist in their decision-making.

Online Information

OAG reports are released via e-mail, Twitter, Facebook, and LinkedIn. Our Web site, audgen.michigan.gov, provides extensive information, including:

- Recently released reports
- Reports scheduled for release
- Work in progress
- Completed projects by fiscal year
- Monthly summaries to the Legislature and the Governor
- How to report fraud allegations
- Auditing FAQ
- Types of audits performed
- Professional standards
- OAG organizational chart
- Office location
- Contact information
- Annual reports

Monthly Summaries

The Auditor General e-mails a monthly summary to all legislators and the Governor that identifies projects initiated during the prior month; any audits terminated; audit objectives established for ongoing projects; projects nearing completion, including estimated release dates; and audits released.

State Relations Officer

The OAG State Relations Officer's primary responsibility is to build effective relationships and to facilitate communications with the Legislature, legislative fiscal agencies, the Executive Office, audited agencies, and the media. These communications include addressing questions about OAG operations and reports, facilitating requests for audit work, and coordinating report presentations to the Legislature upon request.



Michigan State Capitol
Photo credit: David Marvin.



Auditor General Doug A. Ringler, CPA, CIA, was elected to serve on the 2020-21 and 2021-22 National State Auditors Association (NSAA) Executive Committee.

Doug is also on the following NSAA committees:

- Performance Audits, Vice Chair (2020-21 and 2021-22)
- Nominations, Chair (2021-22)



Craig M. Murray, CPA, CGFM, CIA, Director of Professional Practice, received the Association of Government Accountants (AGA) National President's Award.

Each year, the AGA national president recognizes individuals who have made extraordinary contributions to AGA's success during his or her term. Craig's contribution was serving as chair of AGA's Financial Management Standards Board (FMSB). As FMSB Chair, he led the efforts to collect and synthesize AGA member comments for GASB, FASAB, and AICPA exposure drafts. Craig is also serving as AGA's representative on the Government Accounting Standards Advisory Council through December 2021.



Shelly M. Jensen, CPA, CISA, Audit Manager, serves on the following NSAA committees:

- E-Government Committee, Vice Chair (2016-17)
- IT Conference Program Committee, Chair (2017-18 through 2021-22)



Mary Jo Koschay, CPA, Audit Division Administrator, serves on the following committee:

- National Legislative Program Evaluation Society (NLPES) Executive Committee (2019 through 2022)

Presented at the following 2021 National Conferences:



National Association of State Auditors, Comptrollers and Treasurers (NASACT) Annual Conference

Laura J. Hirst, CPA
Deputy Auditor General



NSAA IT Conference

Dodi E. Smith, CPA, CISA
Information Security Manager



NSAA IT Conference

Charles R. Kern II, CISA
Principal Audit Supervisor

Association of Certified Fraud Examiners (ACFE), Lansing Chapter

The following OAG team members serve at ACFE:

President



Mark A. Lee, CFE
Investigative
Analytics
Audit Manager

Secretary



Melanie Rae Marks, CFE
Audit Supervisor

At-Large Member of the Board of Directors



Andrew W. McClain, CFE
Senior Auditor

State Association of Accountants, Auditors and Business Administrators (SAAABA)

The following OAG team members serve at SAAABA:

President



Keith W. Edwards,
CPA, CISA
Principal Audit
Supervisor

Secretary



Courtney A. Patrick, CPA
Senior Auditor

Director of Membership



Kimberly R. Thelen, CPA
Senior Auditor

Director of Programs



Bryan W. Harvey
Senior Auditor

Director of Education



Bradley J. Burrstra, CPA
Staff Auditor

Director of Member Activities



Jesse R. Soerries, CPA, CISA
Working Paper Review

President (2018-2020) and Ex officio (2021)



Tracy L. Jelneck, CPA,
Audit Manager



Awards and Recognition

National Awards

2021 National Legislative Program Evaluation Society (NLPES)

The OAG was presented with the 2021 NLPES Certificate of Impact for the performance audit report on Virtual Learning in Traditional Public Schools, Michigan Department of Education (project number 313-0224-16), released in August 2020.

Congratulations to Yvonne Benn, Audit Division Administrator; Leah Decker, Audit Manager; Angela Shinaver, Audit Supervisor; and team members James Brach, Danielle Guilford, Julius Hampton, Heidi Herendeen, Ivy Jaroche, Jessica Lane, Tonya Madar, Lisa Taylor, and Matthew Wierzba and former employee Corrie Jameson.





Peer Review Report



National State
Auditors Association
An Affiliate of NASACT

Headquarters Office
449 Lewis Hargett Circle, Suite 290
Lexington, KY 40503-3590
P (859) 276-1147, F (859) 278-0507
www.nasact.org

Washington Office
The Hall of the States
444 N. Capitol Street, NW, Suite 422
Washington, DC 20001
P (202) 674-5451, F (202) 674-5473

PEER REVIEW REPORT

October 29, 2021

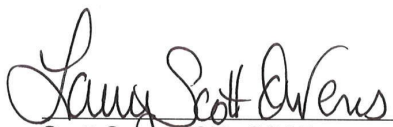
Doug A. Ringler, CPA, CIA
State of Michigan, Office of the Auditor General
201 N Washington Square
Suite 600
Lansing, MI 48913


We have reviewed the system of quality control of the State of Michigan, Office of the Auditor General (the office) in effect for the period October 1, 2020 to September 30, 2021. A system of quality control encompasses the office's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The design of the system and compliance with it are the responsibility of the office. Our responsibility is to express an opinion on the design of the system and the office's compliance with the system based on our review.

We conducted our review in accordance with the policies and procedures for external peer reviews established by the National State Auditors Association (NSAA). In performing our review, we obtained an understanding of the office's system of quality control for engagements conducted in accordance with professional standards. In addition, we tested compliance with the office's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the office's policies and procedures on selected engagements. The engagements selected represented a reasonable cross-section of the office's engagements conducted in accordance with professional standards. We believe that the procedures we performed provide a reasonable basis for our opinion.

Our review was based on selective tests; therefore it would not necessarily disclose all design matters in the system of quality control or all compliance matters with the system. Also, there are inherent limitations in the effectiveness of any system of quality control; therefore, noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control of the State of Michigan, Office of the Auditor General in effect for the period October 1, 2020 to September 30, 2021 has been suitably designed and was complied with during the period to provide the audit organization with reasonable assurance of performing and reporting in conformity with *Government Auditing Standards* in all material respects. Audit organizations can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. **The State of Michigan, Office of the Auditor General has received a peer review rating of *pass*.**


Scott Owens, CIA, CGAP
Concurring Reviewer
External Peer Review
National State Auditors Association


Josh Allen, CPA, CIA, CFE, CGAP
Team Leader
Team External Peer Review Team
National State Auditors Association



Fiscal Year 2021 Report Listing

Department and Report Title/Project Number	Type of Audits and Other Projects			
	Financial Audit	Performance Audit	Other	Contracted Audit
Agriculture and Rural Development				
Farm Produce Insurance Authority Financial Report for the Fiscal Year Ended December 31, 2020				●
Education				
Office of Educator Excellence/313-0140-18		●		
Section 31a Program for At-Risk Pupils - Preliminary Survey Summary/313-0160-19			●	
Virtual Learning in Cyber Schools/313-0225-18		●		
Environment, Great Lakes, and Energy				
Brownfield Redevelopment Financing Program/186-0420-20		●		
Clean Michigan Initiative Environmental Protection Programs/761-0217-20		●		
Flint Water Service Line Replacement Expenditures/761-3017-20		●		
Health and Human Services				
Medicaid Home Help Program/391-0708-19		●		
State Child Abuse and Neglect Prevention Board (Children's Trust Fund)/431-0178-20		●		
Child Care Fund/431-1400-19		●		
Monitoring of Selected Child Welfare Caseloads/431-2785-18		●		
Labor and Economic Opportunity (formerly Talent and Economic Development)				
Homeownership Programs, Michigan State Housing Development Authority/186-0205-20		●		
Michigan Economic Development Corporation Financial Audit Report for the Fiscal Year Ending September 30, 2020/186-0406-21	●			
Michigan State Housing Development Authority (A Discretely Presented Component Unit of the State of Michigan) Single Audit Report for the Fiscal Year Ended June 30, 2020/000-0800-21	●			
Michigan State Housing Development Authority Financial Report for the Fiscal Year Ended June 30, 2020				●
Michigan Strategic Fund Financial Audit Report for the Fiscal Year Ending September 30, 2020/186-0401-21	●			
Self-Insurers' Security Fund Annual Report 2020/186-0101-21	●			
Unemployment Insurance Agency - Administration Fund - Financial Report for the Fiscal Year Ended September 30, 2020				●
Unemployment Insurance Agency - Administration Fund - Single Audit Report for the Fiscal Year Ended September 30, 2020				●
Unemployment Insurance Agency - Contingent Fund - Financial Report for the Fiscal Year Ended September 30, 2020				●
Unemployment Insurance Agency - Obligation Trust Fund - Financial Report for the Fiscal Year Ended September 30, 2020				●
Unemployment Insurance Agency - Unemployment Compensation Fund - Financial Report for the Fiscal Year Ended September 30, 2020				●
Unemployment Insurance Agency - Unemployment Compensation Fund - Single Audit Report for the Fiscal Year Ended September 30, 2020				●
Unemployment Insurance Agency - Administration Fund - Single Audit Report for the Fiscal Year Ended September 30, 2019				●
Unemployment Insurance Agency - Unemployment Compensation Fund - Single Audit Report for the Fiscal Year Ended September 30, 2019				●
Michigan State Housing Development Authority Single Audit Report for the Fiscal Year Ended June 30, 2019				●

Fiscal Year 2021 Report Listing



Department and Report Title/Project Number	Type of Audits and Other Projects			
	Financial Audit	Performance Audit	Other	Contracted Audit
Legislature				
Michigan Legislative Retirement System Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2020/900-0140-21	●			
Licensing and Regulatory Affairs				
Michigan Automated Prescription System, Bureau of Professional Licensing/641-0220-20		●		
Michigan Liquor Control Commission Annual Financial Report 2019/641-0161-20	●			
State				
Office of Investigative Services Enforcement Division/231-0234-20		●		
State Police				
Michigan Justice Training Fund, Michigan Commission on Law Enforcement Standards/551-0101-20	●			
Technology, Management, and Budget				
COVID-19 Expenditures/000-2000-20C		●		
COVID-19 Expenditures/000-2000-20D		●		
Employee Benefits Division's Postemployment Life Insurance Benefit Schedule of Employer Allocations and Schedule of Other Postemployment Benefit Amounts by Employer for Fiscal Year Ended September 30, 2019/071-0168-20	●			
Flint Emergency Expenditures/000-2020-21		●		
Flint Emergency Expenditures/000-2021-21		●		
Master System List - Preliminary Survey Summary/071-0530-21			●	
Michigan Judges' Retirement System Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2020/071-0153-21	●			
Michigan Military Retirement Provisions Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2020/071-0158-21	●			
Michigan Public School Employees' Retirement System Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2020/071-0152-21	●			
Michigan Public School Employees' Retirement System - Schedules of Employer Pension and Other Postemployment Benefit Allocations and Schedules of Collective Pension and Other Postemployment Benefit Amounts for Fiscal Year Ended September 30, 2020/071-0164-21	●			
Michigan State Employees' Retirement System Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2020/071-0151-21	●			
Michigan State Employees' Retirement System - Schedule of Employer Allocations and Schedules of Pension and Other Postemployment Benefit Amounts by Employer for the Fiscal Year Ended September 30, 2019/071-0165-20	●			
Michigan State Police Retirement System Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2020/071-0154-21	●			
State of Michigan Single Audit/000-0100-20	●			
State of Michigan Single Audit/000-0100-21	●			
State of Michigan 401K Plan Financial Report - September 30, 2020/071-0156-21	●			
State of Michigan 457 Plan Financial Report - September 30, 2020/071-0157-21	●			
State of Michigan Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2020/071-0010-21	●			
State Sponsored Group Insurance Fund for the Fiscal Year Ended September 30, 2020/071-0143-21	●			
Statement of Revenue Subject to Constitutional Limitation - Legal Basis - Fiscal Year Ended September 30, 2020 - Attestation Engagement/071-0030-21			●	



Fiscal Year 2021 Report Listing

Department and Report Title/Project Number	Type of Audits and Other Projects			
	Financial Audit	Performance Audit	Other	Contracted Audit
Technology, Management, and Budget, <i>continued</i>				
Statement of the Proportion of Total State Spending From State Sources Paid to Units of Local Government - Legal Basis - Fiscal Year Ended September 30, 2020 - Attestation Engagement/071-0031-21			●	
Statewide Contracting Practices for Commodities and Professional Services, Central Procurement Services/071-0142-19		●		
Michigan State Employees' Retirement System - Schedule of Employer Allocations and Schedules of Pension and Other Postemployment Benefit Amounts by Employer for the Fiscal Year Ended September 30, 2020/071-0165-21	●			
Transportation				
Bridge Inspection Program and Michigan Bridge Management and Inspection System (MiBRIDGE)/591-0169-19		●		
Disadvantaged Business Enterprise Program, Office of Business Development/591-0351-20		●		
Mackinac Bridge Authority (A Discretely Presented Component Unit of the State of Michigan)/591-0210-21	●			
State Agencies' Use of Transportation-Related Funding/591-0105-20		●		
Use of Warranties/591-0320-20		●		
Treasury				
Bureau of State Lottery Comprehensive Annual Financial Report for the Fiscal Years Ended September 30, 2020 and 2019				●
Michigan Achieving A Better Life Experience (ABLE) Program - September 30, 2020				●
Michigan Education Savings Program Financial Report for the Fiscal Year Ended September 30, 2020				●
Michigan Education Trust Plans B and C (A Discretely Presented Component Unit of the State of Michigan)/271-0284-21	●			
Michigan Education Trust Plan D (A Discretely Presented Component Unit of the State of Michigan)/271-0283-21	●			
Michigan Finance Authority Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2020				●
State Building Authority (A Blended Component Unit of the State of Michigan) Year Ended September 30, 2020				●
State Treasury Accounts Receivable System - Follow-Up Report/271-0590-13F		●		
Offer in Compromise Program/271-0145-20		●		

No audits were completed for the Departments of Attorney General, Civil Rights, Corrections, Insurance and Financial Services, Military and Veterans Affairs, and Natural Resources.

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