



OAG

Office of the Auditor General

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Doug A. Ringler, CPA, CIA
Auditor General

March 1, 2022

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 February 2022. 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
None		

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
None		

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.

Department	Audit Title and Type	Project Number	Estimated Audit Release Date
Labor and Economic Opportunity	Michigan Economic Development Corporation, Opinion on Financial Statements and Internal Control Report, for the Fiscal Year Ended September 30, 2021 - (fin)	186-0406-22	March 2022
Technology, Management, and Budget	Michigan State Employees' Retirement System, Opinion on Financial Statements and Internal Control Report, for the Fiscal Year Ended September 30, 2021 - (fin)	071-0151-22	March 2022
Technology, Management, and Budget	Michigan Public School Employees' Retirement System, Opinion on Financial Statements and Internal Control Report, for the Fiscal Year Ended September 30, 2021 - (fin)	071-0152-22	March 2022
Technology, Management, and Budget	Michigan State Police Retirement System, Opinion on Financial Statements and Internal Control Report, for the Fiscal Year Ended September 30, 2021 - (fin)	071-0154-22	March 2022
Labor and Economic Opportunity	Michigan Strategic Fund, Opinion on Financial Statements and Internal Control Report, for the Fiscal Year Ended September 30, 2021 - (fin)	186-0401-22	April 2022
Labor and Economic Opportunity and Technology, Management, and Budget	Michigan Integrated Data Automated System (MIDAS) - (per)	186-0593-21	April 2022
Natural Resources	State Parks' Concessions, Leases, and Operating Agreements - (per)	751-0135-21	April 2022

Audits Released

Department	Audit Title and Type	Project Number	Date Released	Number of	
				Material Weaknesses	Reportable Conditions
Technology, Management, and Budget	State of Michigan 401K Plan, Annual Financial Report for the Fiscal Year Ended September 30, 2021 and Report on Internal Control, Compliance, and Other Matters - (fin)	071-0156-22	02/01/2022	0	0
Technology, Management, and Budget	State of Michigan 457 Plan, Annual Financial Report for the Fiscal Year Ended September 30, 2021 and Report on Internal Control, Compliance, and Other Matters - (fin)	071-0157-22	02/01/2022	0	0

Audits Released, *continued*

Department	Audit Title and Type	Project Number	Date Released	Number of	
				Material Weaknesses	Reportable Conditions
Treasury	Michigan Education Trust - Plan D, Opinion on Financial Statements and Internal Control Report, for the Fiscal Year Ended September 30, 2021 - (con)	NA	02/10/2022	1	1
Treasury	Michigan Education Trust - Plans B and C, Opinion on Financial Statements and Internal Control Report, for the Fiscal Year Ended September 30, 2021 - (con)	NA	02/10/2022	1	1
Technology, Management, and Budget	State Sponsored Group Insurance Fund - Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2021 and Report on Internal Control, Compliance, and Other Matters - (fin)	071-0143-22	02/15/2022	0	0
Technology, Management, and Budget	Michigan Judges' Retirement System, Annual Financial Report for the Fiscal Year Ended September 30, 2021 and Report on Internal Control, Compliance, and Other Matters - (fin)	071-0153-22	02/18/2022	0	0
Technology, Management, and Budget	Michigan Military Retirement Provisions, Annual Financial Report for the Fiscal Year Ended September 30, 2021 and Report on Internal Control, Compliance, and Other Matters - (fin)	071-0158-22	02/18/2022	0	0
Health and Human Services	Adult Protective Services - (per)	431-2601-20	02/18/2022	4	9
Labor and Economic Opportunity	Unemployment Insurance Agency - Unemployment Compensation Fund, Opinion on Financial Statements, for the Fiscal Year Ended September 30, 2021 - (con)	NA	02/25/2022	NA	NA
Labor and Economic Opportunity	Unemployment Insurance Agency - Obligation Trust Fund, Opinion on Financial Statements, for the Fiscal Year Ended September 30, 2021 - (con)	NA	02/25/2022	NA	NA

Audits Released, *continued*

Department	Audit Title and Type	Project Number	Date Released	Number of	
				Material Weaknesses	Reportable Conditions
Labor and Economic Opportunity	Unemployment Insurance Agency - Contingent Fund, Opinion on Financial Statements, for the Fiscal Year Ended September 30, 2021 - (con)	NA	02/25/2022	NA	NA
Labor and Economic Opportunity	Unemployment Insurance Agency - Administration Fund, Opinion on Financial Statements, for the Fiscal Year Ended September 30, 2021 - (con)	NA	02/25/2022	NA	NA
Treasury	Bureau of State Lottery, Opinion on Financial Statements and Internal Control Report, for the Fiscal Years Ended September 30, 2021 and September 30, 2020 - (con)	NA	02/25/2022	NA	NA

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,



Doug Ringler
Auditor General

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