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Office of the Auditor General

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Doug A. Ringler, CPA, CIA
Auditor General

July 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 a new audit phase during June 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.

- 1. 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)	
Agriculture and Rural Development	Fruit and Vegetable Inspection Program - (per)	791-0241-22
Health and Human Services and Technology, Management, and Budget	Community Health IT Systems - (per)	391-0593-22
Transportation	Office of Aeronautics - (per)	591-0190-22

- 2. 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		

- 3. 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. 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.

Department	Audit Title and Type	Project Number
Civil Rights	Selected Activities Related to Complaint Intake, Investigation Timeliness, and Staff Training - (per)	151-0200-22
Approved Objectives:		
<ol style="list-style-type: none"> 1. To assess the sufficiency of MDCR's efforts to assign civil rights complaints for investigation, when required. 2. To assess the effectiveness of MDCR's efforts to timely complete civil rights complaint investigations. 3. To assess the sufficiency of MDCR's efforts to provide training for staff engaged in receiving and/or investigating civil rights complaints. 		

Department	Audit Title and Type	Project Number
Corrections	Women's Huron Valley Correctional Facility - (fol)	471-0241-17F
Approved Objective:		
<ol style="list-style-type: none"> 1. To determine whether the Michigan Department of Corrections had taken appropriate corrective measures in response to our audit report issued July 2017. 		

Department	Audit Title and Type	Project Number
Corrections	Women's Huron Valley Correctional Facility - Medical, Dental, and Optical Services - (fol)	471-0301-19F
Approved Objective:		
<ol style="list-style-type: none"> 1. To determine whether the Michigan Department of Corrections had taken appropriate corrective measures in response to our audit report issued June 2020. 		

Department	Audit Title and Type	Project Number
Environmental, Great Lakes, and Energy	Clean Michigan Initiative, Environmental Protection Programs - (per)	761-0217-22
Approved Objectives:		
<ol style="list-style-type: none"> 1. To assess the effectiveness of EGLE's efforts to ensure the use of CMI funds complies with laws, regulations, and contract requirements. 2. To compile and report data for programs eligible for CMI funding. 		

Department	Audit Title and Type	Project Number
Health and Human Services	Child Care Fund - (fol)	431-1400-19F
Approved Objective:		
<ol style="list-style-type: none"> 1. To determine whether the Michigan Department of Health and Human Services had taken appropriate corrective measures in response to our audit report issued December 2020. 		

Department	Audit Title and Type	Project Number
Licensing and Regulatory Affairs	Licensing and Inspections of Homes for the Aged - (per)	641-0452-22
Approved Objective:		
<ol style="list-style-type: none"> 1. To assess the effectiveness of BCHS's efforts to inspect and license homes for the aged. 2. To assess the sufficiency of BCHS's efforts to investigate and resolve complaints of alleged administrative rule or State statute violations related to homes for the aged. 		

Department	Audit Title and Type	Project Number
State and Technology, Management, and Budget	Customer and Automotive Records System (CARS), Vehicle Portion - (per)	231-0592-22
Approved Objectives:		
<ol style="list-style-type: none"> 1. To assess the accuracy of CARS' processing of vehicle registration taxes. 2. To assess the sufficiency of DOS's efforts to ensure the accuracy of CARS vehicle registration records. 3. To assess the effectiveness of selected CARS access controls. 4. To assess the effectiveness of DOS's efforts to ensure complete and accurate processing of the CARS interface to the Statewide Integrated Governmental Management Application (SIGMA). 		

Department	Audit Title and Type	Project Number
Technology, Management, and Budget	Office of Children's Ombudsmen - (fol)	071-0176-17F
Approved Objective:		
<ol style="list-style-type: none"> 1. To determine whether the Michigan Department of Technology, Management, and Budget had taken appropriate corrective measures in response to our audit report issued April 2019. 		

Department	Audit Title and Type	Project Number
Transportation	Real Estate Division - (fol)	591-0172-17F
Approved Objective:		
<ol style="list-style-type: none"> 1. To determine whether the Michigan Department of Transportation had taken appropriate corrective measures in response to our audit report issued December 2017. 		

Department	Audit Title and Type	Project Number
Transportation	Use of Warranties - (fol)	591-0320-20F
Approved Objective:		
<ol style="list-style-type: none"> 1. To determine whether the Michigan Department of Transportation had taken appropriate corrective measures in response to our audit report issued March of 2021. 		

Department	Audit Title and Type	Project Number
Treasury and State Police	Emergency 9-1-1 Fund - (fin)	271-0265-22
Approved Objectives:		
<ol style="list-style-type: none"> To express an opinion on whether the entity's financial statements are fairly presented in conformity with accounting principles generally accepted in the United States of America. To issue a report on internal control over financial reporting and on compliance and other matters in accordance with generally accepted government auditing standards. 		

- 4. 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
Health and Human Services	Michigan State Disbursement Unit, Office of Child Support - (per)	431-0142-21	August 2022

5. Audits Released

Department	Audit Title and Type	Project Number	Date Released	Number of	
				Material Weaknesses	Reportable Conditions
State Budget Office	Independent Accountant's Review Report, Revenue Subject to Constitutional Limitation (FY 2020-2021) - (rev)	071-0030-22	06/28/2022	0	0
State Budget Office	Independent Accountant's Review Report, Proportion of Total State Spending from State Sources (FY 2020-2021) - (rev)	071-0031-22	06/28/2022	0	0

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