



OAG

Office of the Auditor General

Report Summary

Single Audit Report

State of Michigan

Fiscal Year Ended September 30, 2021

**Report Number:
000-0100-22**

**Released:
August 2022**

A single audit is designed to meet the needs of all financial report users, including an entity's federal grantor agencies. The audit determines if the financial statements are fairly presented, considers internal control over financial reporting and internal control over federal program compliance, determines compliance with requirements material to the financial statements, and assesses compliance with direct and material requirements of the major federal programs.

Audit Results for the State's Basic Financial Statements

Fairly presented, in all material respects	Internal Control Over Financial Reporting		No instances of noncompliance or other matters required to be reported
	1 material weakness	9 significant deficiencies	

Audit Results for the Schedule of Expenditures of Federal Awards

Fairly stated, in all material respects, in relation to the State's basic financial statements as a whole.

Audit Results for the Federal Awards

Federal Awards Expended	Unmodified Opinion	Qualified Opinion	Adverse Opinion	Total Known Questioned Costs (Net)*	Internal Control Over Compliance Findings	
					Material Weaknesses	Significant Deficiencies
\$46.0 billion	16 programs	14 programs	1 program	\$6,480,023	20	45
Number of findings repeated from the prior audit					12	26

*10 programs had questioned costs, although the amounts were undeterminable.

Identification of Major Federal Programs, Type of Opinion Issued on Compliance, Questioned Costs, and Audit Finding Numbers [(M) denotes a material weakness and/or material noncompliance finding]:

Assistance Listing Number(s)	Name of Major Federal Program or Cluster	Opinion	Questioned Costs	Audit Finding Number(s)
10.551 and 10.561	SNAP Cluster, including COVID-19	Qualified	Undeterminable	2021-003 (M) 2021-004 (M) 2021-005 (M) 2021-006 2021-015
10.565, 10.568, and 10.569	Food Distribution Cluster, including COVID-19	Unmodified	\$0	2021-013 2021-014
10.542	Pandemic EBT Food Benefits, including COVID-19	Unmodified	\$0	2021-003 (M) 2021-004 (M)
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children, including COVID-19	Unmodified	\$0	2021-009 2021-016 2021-020 2021-030 2021-031 2021-032
14.871 and 14.879	Housing Voucher Cluster, including COVID-19	Unmodified	\$4,908,257	2021-033
17.258, 17.259, and 17.278	WIOA Cluster	Qualified	\$0	2021-002 2021-010 2021-034 (M)
20.205, 20.219, and 20.224	Highway Planning and Construction Cluster, including COVID-19	Unmodified	\$0	Not Applicable
21.019	Coronavirus Relief Fund, including COVID-19	Unmodified	\$1,046,855	2021-001 2021-002 2021-009 2021-011 2021-012 2021-013 2021-021 2021-035
21.023	Emergency Rental Assistance Program, including COVID-19	Unmodified	\$0	2021-011 2021-012 2021-021 2021-036
21.027	Coronavirus State and Local Fiscal Recovery Funds, including COVID-19	Unmodified	\$0	Not Applicable
66.458	Clean Water State Revolving Fund Cluster	Unmodified	\$0	Not Applicable
66.468	Drinking Water State Revolving Fund Cluster	Unmodified	\$0	2021-037
84.010	Title I Grants to Local Educational Agencies	Unmodified	\$0	2021-013 2021-014
84.032 G, L	Federal Family Education Loans - Guaranty Agency and Lender	Unmodified	\$0	Not Applicable
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Unmodified	\$0	2021-001 2021-002 2021-016
84.425	Education Stabilization Fund, including COVID-19	Qualified	\$0	2021-013 2021-014 2021-018 (M) 2021-038 (M) 2021-039 (M)
93.575 and 93.596	CCDF Cluster, including COVID-19	Adverse	\$1,956 known plus an undeterminable amount	2021-003 (M) 2021-004 (M) 2021-013 2021-014 2021-015 2021-018 (M) 2021-040 (M) 2021-041 (M)

Assistance Listing Number(s)	Name of Major Federal Program or Cluster	Opinion	Questioned Costs	Audit Finding Number(s)
93.775, 93.777, and 93.778	Medicaid Cluster, including COVID-19	Qualified	\$160,935 known plus an undeterminable amount	<u>2021-003 (M)</u> <u>2021-004 (M)</u> <u>2021-005 (M)</u> <u>2021-006</u> <u>2021-008</u> <u>2021-015</u> <u>2021-019 (M)</u> <u>2021-022 (M)</u> <u>2021-023</u> <u>2021-024</u> <u>2021-025</u> <u>2021-026</u> <u>2021-027</u> <u>2021-028</u> <u>2021-029 (M)</u> <u>2021-042</u> <u>2021-043</u> <u>2021-044</u> <u>2021-045</u> <u>2021-046</u> <u>2021-047</u> <u>2021-048</u>
93.268	Immunization Cooperative Agreements, including COVID-19	Qualified	\$0	<u>2021-009</u> <u>2021-019 (M)</u> <u>2021-049</u> <u>2021-050</u> <u>2021-051 (M)</u>
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), including COVID-19	Qualified	\$0	<u>2021-009</u> <u>2021-019 (M)</u> <u>2021-052</u>
93.558	Temporary Assistance for Needy Families	Qualified	\$1,454 known plus an undeterminable amount	<u>2021-003 (M)</u> <u>2021-004 (M)</u> <u>2021-005 (M)</u> <u>2021-007</u> <u>2021-010</u> <u>2021-015</u> <u>2021-016</u> <u>2021-019 (M)</u> <u>2021-053 (M)</u> <u>2021-054 (M)</u> <u>2021-055</u> <u>2021-056</u>
93.568	Low-Income Home Energy Assistance, including COVID-19	Qualified	\$5,705	<u>2021-003 (M)</u> <u>2021-004 (M)</u> <u>2021-016</u> <u>2021-017</u> <u>2021-019 (M)</u> <u>2021-020</u> <u>2021-057 (M)</u>
93.569	Community Services Block Grant, including COVID-19	Unmodified	Undeterminable	<u>2021-015</u> <u>2021-020</u>
93.658	Foster Care - Title IV-E, including COVID-19	Qualified	Undeterminable	<u>2021-006</u> <u>2021-007</u> <u>2021-015</u> <u>2021-016</u> <u>2021-017 (M)</u> <u>2021-019 (M)</u> <u>2021-020</u>
93.659	Adoption Assistance, including COVID-19	Qualified	Undeterminable	<u>2021-007</u> <u>2021-015</u> <u>2021-016</u> <u>2021-019 (M)</u> <u>2021-058</u>

Assistance Listing Number(s)	Name of Major Federal Program or Cluster	Opinion	Questioned Costs	Audit Finding Number(s)
93.667	Social Services Block Grant	Qualified	Undeterminable	2021-001 2021-007 2021-015 2021-016 2021-017 2021-019 (M)
93.767	Children's Health Insurance Program, including COVID-19	Qualified	\$354,861 plus an undeterminable amount	2021-003 (M) 2021-004 (M) 2021-005 (M) 2021-008 2021-015 2021-016 2021-019 2021-022 (M) 2021-023 (M) 2021-024 2021-025 2021-026 2021-027 2021-028 2021-029 (M) 2021-059
93.917	HIV Care Formula Grants, including COVID-19	Unmodified	\$0	2021-009
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters), including COVID-19	Qualified	\$0	2021-060 (M)

Major Federal Programs Audited by Others

Assistance Listing Number(s)	Name of Major Federal Program or Cluster	Opinion	Questioned Costs	Audit Finding Number(s)
17.225	Unemployment Insurance, including COVID-19	Qualified	Undeterminable	2021-061 (M) 2021-062 (M) 2021-063 (M) 2021-064
97.050	Presidential Declared Disaster Assistance to Individuals and Households - Other Needs, including COVID-19	Unmodified	\$0	Not Applicable

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