



**Office of the Auditor General**

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

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

December 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 November 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 (Performance - per / Financial - fin / Follow-up - fol / Contracted - con / Single - sa / Review - rev / Investigative - inv)	Project Number
None		

- 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
Treasury	Michigan Achieving a Better Life Experience - Financial Report for the Fiscal Year Ended September 30, 2022 - (con)	N/A

In December 2021, the State of Michigan's MiABLE Program joined a multi-state consortium that under GASB 84 criteria no longer requires inclusion of the Program in the SOMACFR. Because of this change, a financial audit of the Program was no longer necessary.

- 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
Labor and Economic Opportunity	Michigan Strategic Fund - (fin)	186-0401-23

We intend to issue a disclaimer opinion on MSF's discretely presented component units opinion unit as a majority of these component units did not obtain an audit of their financial statements.

**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.

<b>Department</b>	<b>Audit Title and Type</b>	<b>Project Number</b>	<b>Estimated Audit Release Date</b>
Environment, Great Lakes, and Energy	Flint Water Service Line Replacement Expenditures - (per)	761-3017-22	January 2023
Military and Veterans Affairs	Michigan Veterans' Facility Authority - (fin)	511-0101-22	January 2023
State	Office of Investigative Services, Business Compliance and Regulation Division - (per)	231-0270-23	January 2023
Technology, Management, and Budget	Office of Children's Ombudsmen - (fol)	071-0176-17F	January 2023

#### 5. 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>
Corrections	Women's Huron Valley Correctional Facility and Women's Huron Valley Correctional Facility - Medical, Dental, and Optical Services - (fol)	471-0241-17F and 471-0301-19F	11/01/2022	3	0
State Budget Office	Flint Emergency Expenditures - (fol)	000-2021-21F	11/04/2022	0	3
Natural Resources	Selected Stewardship Activities for Michigan's Historical Artifacts and Archival Records, Michigan History Center - (per)	751-2600-21	11/10/2022	0	5
Labor and Economic Opportunity	Michigan State Housing Development Authority, Financial Audit Report for the Fiscal Year Ended June 30, 2022 - (con)	N/A	11/14/2022	1	0
State Police and Treasury	Emergency 9-1-1 Fund - (fin)	271-0265-22	11/18/2022	0	1
Technology, Management, and Budget	Physical Security Controls - (fol)	071-0500-15F	11/23/2022	2	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.

This communication is intended solely for the information and use of the Governor, the Legislature, and, if appropriate, management and is not intended to be, and should not be, used by anyone other than these specified parties.

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 style with a large, prominent "D" at the beginning.

Doug Ringler  
Auditor General

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