



OAG

Office of the Auditor General

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Doug A. Ringler, CPA, CIA
Auditor General

March 1, 2023

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 February 2023. 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.

Audit Title and Type

(Performance - per / Financial - fin / Follow-up - fol /

Contracted - con / Single - sa / Review - rev / Investigative - inv)

Department

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

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

None

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
Labor and Economic Opportunity	Michigan State Housing Development Authority Single Audit - (sa)	000-0800-23	March 2023
Labor and Economic Opportunity	Michigan Economic Development Corporation, Opinion on Financial Statements and Internal Control Report, for the Fiscal Year Ended September 30, 2022 - (fin)	186-0406-23	March 2023
Technology, Management, and Budget	Michigan State Employees' Retirement System, Opinion on Financial Statements and Internal Control Report, for the Fiscal Year Ended September 30, 2022 - (fin)	071-0151-23	March 2023
Technology, Management, and Budget	Michigan State Police Retirement System, Opinion on Financial Statements and Internal Control Report, for the Fiscal Year Ended September 30, 2022 - (fin)	071-0154-23	March 2023
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, 2022 - (fin)	071-0152-23	April 2023

5. Audits Released

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, 2022 - (con)	N/A	02/07/2023	0	1
Treasury	Michigan Education Trust - Plans B and C, Opinion on Financial Statements and Internal Control Report, for the Fiscal Year Ended September 30, 2022 - (con)	N/A	02/07/2023	0	0
Technology, Management, and Budget	Michigan Judges' Retirement System, Opinion on Financial Statements, for the Fiscal Year Ended September 30, 2022 - (fin)	071-0153-23	02/16/2023	N/A	N/A

5. Audits Released Con't

Department	Audit Title and Type	Project Number	Date Released	Number of	
				Material Weaknesses	Reportable Conditions
Technology, Management, and Budget	State Sponsored Group Insurance Fund - Annual Financial Report for the Fiscal Year Ended September 30, 2022, Opinion on Financial Statements and Report on Internal Control, Compliance, and Other Matters - (fin)	071-0143-23	02/17/2023	0	0
Technology, Management, and Budget	Michigan Military Retirement Provisions, Annual Financial Report for the Fiscal Year Ended September 30, 2022, Opinion on Financial Statements and Report on Internal Control, Compliance, and Other Matters - (fin)	071-0158-23	02/23/2023	0	0
Labor and Economic Opportunity	Unemployment Insurance Agency - Unemployment Compensation Fund, Opinion on Financial Statements, for the Fiscal Year Ended September 30, 2022 - (con)	N/A	02/24/2023	N/A	N/A
Labor and Economic Opportunity	Unemployment Insurance Agency - Contingent Fund, Opinion on Financial Statements, for the Fiscal Year Ended September 30, 2022 - (con)	N/A	02/24/2023	N/A	N/A
Labor and Economic Opportunity	Unemployment Insurance Agency - Obligation Trust Fund, Opinion on Financial Statements, for the Fiscal Year Ended September 30, 2022 - (con)	N/A	02/24/2023	N/A	N/A
Treasury	State Building Authority Financial Report for the Fiscal Year Ended September 30, 2022 - (con)	N/A	02/27/2023	0	0
Labor and Economic Opportunity	Unemployment Insurance Agency - Administration Fund, Opinion on Financial Statements, for the Fiscal Year Ended September 30, 2022 - (con)	N/A	02/28/2023	N/A	N/A

5. Audits Released Con't

Department	Audit Title and Type	Project Number	Date Released	Number of	
				Material Weaknesses	Reportable Conditions
Legislature	Michigan Legislative Retirement System, Report on Internal Control, Compliance, and Other Matters, for the Fiscal Year Ended September 30, 2022 - (fin)	900-0140-23	02/28/2023	0	1

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,



Doug Ringler
Auditor General

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