



OAG
 Office of the Auditor General
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 Auditor General

**Request for Information Regarding Audit Services for the Statewide Single Audit
 April 2023**

Background:

The State of Michigan Office of Auditor General’s Office (OAG) is considering contracting out portions of, or potentially all of, our State of Michigan (SOM) Single Audit. The SOM Single Audit is conducted separate from our audit of the ACFR. Historically, the OAG has completed the Single Audit work in-house, except for the review of federal funds at the Unemployment Insurance Agency and the Michigan State Housing Development Authority. Our intention is to award a 3-year contract for a segment of the State’s fiscal year 2024 single audit work by the Spring of 2024.

The SOM Single Audit is conducted annually, as required by the Single Audit Act Amendments of 1996 (Public Law 104-156), as amended, and the Uniform Guidance. The reporting entity for the SOM Single Audit includes the primary government and its component units, with the exception of the State’s thirteen public universities. The annual audit is for the State’s fiscal year ending September 30th, with the Single Audit due to the federal government the following June 30th. On average, for the last 3 fiscal years, the SOM Single Audit included a review of 26 major federal programs and 11 significant related IT systems, which resulted in an average of 69 findings. Additional information for the SOM Single Audit of fiscal year 2021 can be found at: <https://audgen.michigan.gov/wp-content/uploads/2022/08/r000010022-2019.pdf>

Invitation:

The purpose for this Request for Information (RFI) includes, but is not limited to, collecting information regarding your organization’s capabilities and experiences in conducting Single Audits of similar size and of similar federal programs and IT systems. Our request also extends to your organization’s capabilities and experiences with conducting audits of major federal programs of similar size and complexity, rather than the Single Audit as a whole. The information gathered may be used to assist the OAG in developing a strategy to contract its SOM Single Audit, or portions thereof, and possibly developing an RFP.

Please provide a written response regarding your organization’s capabilities and experiences as outlined in the questions below. Your written response can be submitted by email to audgencontracts@audgen.michigan.gov and is requested by May 19, 2023.

Information regarding Single Audit experience:

- How many years and audit hours of experience does your firm have conducting Single Audits of the following types of entities? Please provide examples of some of the Assistance Listing Numbers reviewed.**

Entity	Years/Audit Hours	Examples of Assistance Listing Numbers
Other States		
Local municipalities		
School districts		
Not-for-profit organizations		
For profit organizations		

2. What is the largest number of major programs that your firm reviewed in one entity's Single Audit and the entity's total number of federal programs? Include numbers and entity audited.

3. What is the most findings your firm has written in one Single Audit? Include number and entity audited.

4. Does the State's September 30th fiscal year end align with your firm's availability to conduct the audit? Typically, the OAG conducts fieldwork from September through April due to the size and complexity of the major federal programs and IT systems. Draft SEFA amounts are available starting in October for audit planning; however, final SEFA amounts are typically not available until February.

5. Considering an average of 26 major federal programs, 11 significant related IT systems, and follow up on 69 findings, please describe your firm's capacity to conduct the entire audit or only a portion. Would your firm use subcontracted firms?

6. Please describe your firm's experience level (number of auditees, years audited, and audit hours) with the following major federal programs. Please indicate the compliance requirements reviewed and if the review was conducted at the grantee or subrecipient level.

Assistance Listing	Describe Experience
EXAMPLE: SNAP Cluster (10.551 and 10.561)	EXAMPLE RESPONSE: 5 auditees; from 1 to 3 years; hours ranging from 2500 to 7000; experience included all compliance requirements noted in the program specific compliance supplement; 3 subrecipients and 2 grantees.
SNAP Cluster (10.551 and 10.561)	
WIC Special Supplemental Nutrition Program for Women, Infants, and Children (10.557)	
Special Education Cluster (IDEA) (84.027 and 84.173)	
TANF Cluster (93.558)	
Foster Care Title IV-E (93.658)	
Medicaid Cluster (93.775, 93.777, and 93.778)	

7. Please describe any limitations your firm may have in reviewing SOM IT systems significant to the major federal programs.

On average, the audit includes a review of 11 significant IT systems.

8. Please list any SOM IT systems your firm has experience reviewing and describe the type of reviews (general and/or application controls) conducted.

Some of the IT systems significant to the major federal programs are listed within the fiscal year 2021 report and include, but are not limited to, CHAMPS, Bridges, MiSACWIS, MEGS+, MARS, and Mi-WIC.

9. Please provide any other relevant information that your organization would like to provide us that was not previously discussed within the preceding questions.

10. Please provide contact information for an appropriate individual who could answer questions we may have related to the answers provided (Include name, title, phone, e-mail).