

2022



Annual Report

Office of the Auditor General



Doug A. Ringler, CPA, CIA
Auditor General

The auditor general
shall conduct post audits
of financial transactions and
accounts of the state and of all
branches, departments,
offices, boards, commissions,
agencies, authorities and
institutions of the state established
by this constitution or by law, and
performance post audits thereof.

The auditor general may make
investigations pertinent to
the conduct of audits.

*- Article IV, Section 53 of the
Michigan Constitution*



OAG

Office of the Auditor General

Doug A. Ringler, CPA, CIA
Auditor General

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

Dear Senators, Representatives, and Interested Parties:

I am pleased to provide our fiscal year 2022 annual report.

We completed 20 performance audits, 3 follow-up reports, and 1 investigative report. Our audit of the *State of Michigan Annual Comprehensive Financial Report* assessed the accuracy of \$89.7 billion in primary State government and component unit expenses and \$121.3 billion in total fiduciary fund assets. Our Statewide Single Audit covered \$46.0 billion in federal funds and we issued independent auditor's opinions for 20 other financial audits.

Our audits are completed using auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States that include detailed expectations on ethics and independence. We require independence and conflict of interest disclosures of everyone in our office, including myself, as a condition of employment at the OAG.

I am honored to be serving my second term as Auditor General, having been reappointed by the Legislature on May 26, 2022, for another eight-year term. It is a privilege to serve in this nonpartisan position and to work alongside an outstanding group of professionals. I look forward to collaborating with you in our mutual commitment to help ensure Michigan residents receive the most effective and efficient State government operations possible.

Congratulations to the 148 Senators and Representatives of the 102nd Legislature. Please do not hesitate to reach out to me if you have questions about our audit reports, audits in progress, our Constitutional mandate or to discuss State operations that may need our audit attention.

Thank you for your partnership and support.

Sincerely,

Doug Ringler
Auditor General
November 17, 2022





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Directory



Doug A. Ringler, CPA, CIA
Auditor General



Laura J. Hirst, CPA
Deputy Auditor General



Kelly C. Miller, MPA
State Relations Officer



Bryan W. Weiler, CFE
Chief Investigator



Craig M. Murray, CPA, CGFM, CIA
Director of Professional Practice



Dodi E. Smith, CPA, CISA
Chief Information Officer



Paul J. Green, CPA, CIA, CISA
Director of Administration



Office Location

Office of the Auditor General
Victor Center, Sixth Floor
201 N. Washington Square
Lansing, Michigan 48913

(517) 334-8050
audgen.michigan.gov



- Anderson House Office Building
- Connie B. Binsfeld Building

Victor Center

P Parking



- | | | |
|--------------------------------|---|--------------------------------|
| 1. Boji Tower | 7. Grandview Plaza Building | 13. Ottawa Building |
| 2. Capitol Commons Center | 8. Hall of Justice | 14. Radisson Hotel |
| 3. Constitution Hall | 9. John A. Hannah Building | 15. Richard H. Austin Building |
| 4. G. Mennen Williams Building | 10. Elliott-Larsen Building | 16. South Grand Building |
| 5. George W. Romney Building | 11. Michigan Economic Development Corporation | 17. Stevens T. Mason Building |
| 6. Grand Tower | 12. Murray D. VanWagoner Building | |

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MichiganOfficeOfTheAuditorGeneral



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michigan-office-of-the-auditor-general

Early OAG

The Michigan State Capitol opened in 1879 and was the State government's only active office building that housed all three branches of government. The Auditor General's Office was located on the east side of the south corridor on the first floor wrapping around the corner to the south side of the east wing, containing eight rooms and a fireproof vault. The Auditor General's Office also had space on the ground floor and was among the first to move into rooms on that floor. In 1885, electricians started wiring for electric lights and painters began to decorate the building's plain white plaster walls. In 1940, the Auditor General's combined first and ground floor offices housed seventy-nine staff. By the late 1960s and early 1970s, many of the offices in the Capitol were remodeled to accommodate more legislators in Lansing, and the Auditor General's Office along with several of the building's longtime occupants moved to other Lansing office buildings. The Capitol restoration began in 1987 and completed in 1992, and it is now a National Historic Landmark. The Auditor General's first floor Capitol space now serves as the offices of the Governor's Legislative Affairs Director and staff and the Senate Majority Leader and staff.

Source: *A History of The Auditor General's Office E120*, by Valerie Marvin, Michigan State Capitol Historian & Curator



Details About the OAG

1836

The Michigan Office of the Auditor General created as an elected office.

1837

Michigan was admitted to the Union as the 26th State.

1961

Eugene Wanger, a delegate to the Michigan Constitutional Convention, sponsored the amendment to establish an Auditor General in the Constitution.

1963

The Michigan Constitution prescribed that the Auditor General be appointed by a majority vote of the Legislature.

The Michigan Constitution (Article IV, Section 53) established the OAG in the legislative branch with the responsibility to conduct financial and performance post audits and investigations of State government operations.

Mission

Improve the accountability for public funds and improve State government operations for the benefit of Michigan's citizens.

Overall Goal

Improve accounting and financial reporting practices and promote effectiveness, efficiency, and economy in State government.

Contact With Legislature

The audit report is the formal written contact that the OAG has with the Legislature. The reports are available at audgen.michigan.gov and via Twitter, Facebook, and LinkedIn.

Who Does the OAG Audit?

The OAG audits State-level government and cannot audit local governments, school districts, private businesses, or individual taxpayers. This limit is set forth by the Michigan Constitution and Attorney General Opinion No. 6225.

44

Number of Auditors General since the OAG's creation in 1836.



Office Overview

Mission

The OAG's mission is to improve the accountability for public funds and to improve State government operations for the benefit of Michigan's citizens. The OAG best accomplishes its mission by adhering to the professional standards of the auditing profession and by promoting an atmosphere of independence, objectivity, and transparency among OAG staff and the people we serve.

Organization

Doug A. Ringler, the Auditor General, is the principal executive and has ultimate responsibility for OAG policies, practices, and reports. The Auditor General is appointed by the Legislature for an eight-year term. His first term began in June 2014 and he was reappointed in May 2022.

The Auditor General appointed Laura J. Hirst as Deputy Auditor General. Ms. Hirst is the Auditor General's principal aide in carrying out the OAG's responsibilities and in leading the Bureau of Audit Operations.

The OAG has five primary operational areas:

Bureau of Audit Operations

Responsible for conducting post financial and performance audits of the State of Michigan's executive, legislative, and judicial branches of government and other State entities and performing specific reviews in response to legislative requests. The Bureau also participates in joint National State Auditors Association audits with other states' audit agencies.

The Bureau has a specialized data extraction and analysis team and is organized into five audit divisions based on type of audits performed and activities audited:

- The *State of Michigan Annual Comprehensive Financial Report (SOMACFR)* financial audit, other mandated financial audits, and Government Operations audits.
- The Statewide Single Audit, other mandated financial audits, and Government Operations audits.
- Environmental, Infrastructure, and IT performance audits.
- Safety, Regulatory, and Economic Opportunity performance audits.
- Health, Human Services, and Education performance audits.

Responsibility

The Michigan Constitution established the OAG within the legislative branch of State government and set forth its responsibility to conduct financial and performance post audits and investigations of State government operations (Article IV, Section 53). In addition, certain sections of the *Michigan Compiled Laws* contain specific audit requirements in conformance with the constitutional mandate.

Office of Professional Practice

Responsible for performing quality assurance reviews of audit reports and working papers, editing audit reports, and conducting accounting and auditing research.

Office of Information Technology

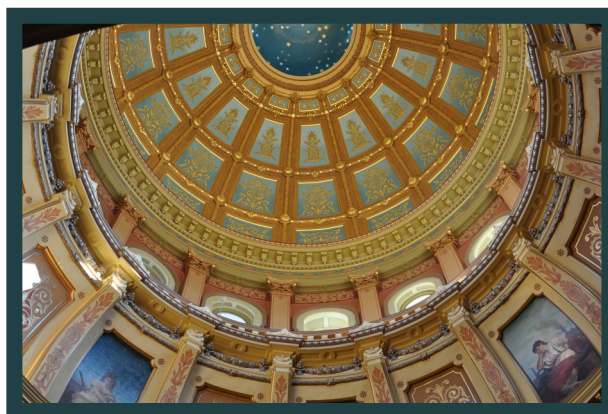
Responsible for overseeing OAG IT infrastructure, developing and supporting OAG applications, and providing IT solutions and services required to meet the Office's technology needs. OIT is also responsible for IT security and information security governance.

Office of Administration

Responsible for human resource management, accounting and budgeting, audit report production, and officewide printing, purchasing, and clerical support.

Fraud Investigative Services Team

Responsible for investigative audit work related to allegations of fraud, waste, or abuse involving State positions or taxpayer dollars. The Team advises OAG staff and collaborates with the legal community on fraud-related concerns.



Employees

The OAG had 157 employees, including the Auditor General, as of September 30, 2022. The OAG's commitment to professionalism and leadership in State governmental auditing is evidenced by the professional certifications achieved by its staff.

Many employees also actively participate as officers, board members, and committee members of national, State, and local accounting and auditing organizations.



Quality Control

Professional Standards

The OAG performs audits in accordance with the following professional standards and federal requirements:

- Generally accepted auditing standards of the American Institute of Certified Public Accountants.
- *Government Auditing Standards* issued by the Comptroller General of the United States.
- Title 2, U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

External Quality Control Review

Government Auditing Standards requires a triennial peer review of OAG operations. The peer review is performed by a six-person National State Auditors Association external quality control review team. In the most recent review (performed in October 2021), the peer review team provided the OAG with its twelfth consecutive unmodified ("pass") opinion on its system of quality control. This is the highest level of opinion.

Independence

Auditing standards require auditor independence in fact and in appearance. The standards also define impairments to independence. The October 2021 peer review of OAG operations noted no impairments affecting the OAG's independence in providing auditing and other attestation services.

OAG Culture

The OAG has 5 values that we incorporate into our daily activities:

Be a Good Teammate. Collaborate with others to improve your work and theirs. Help others win, then we all win. We are here as a team; no office is more important than the others.

Have Some Fun. There is nothing wrong with having some fun at work. When the job stops being fun, it is probably time to look for a new job.

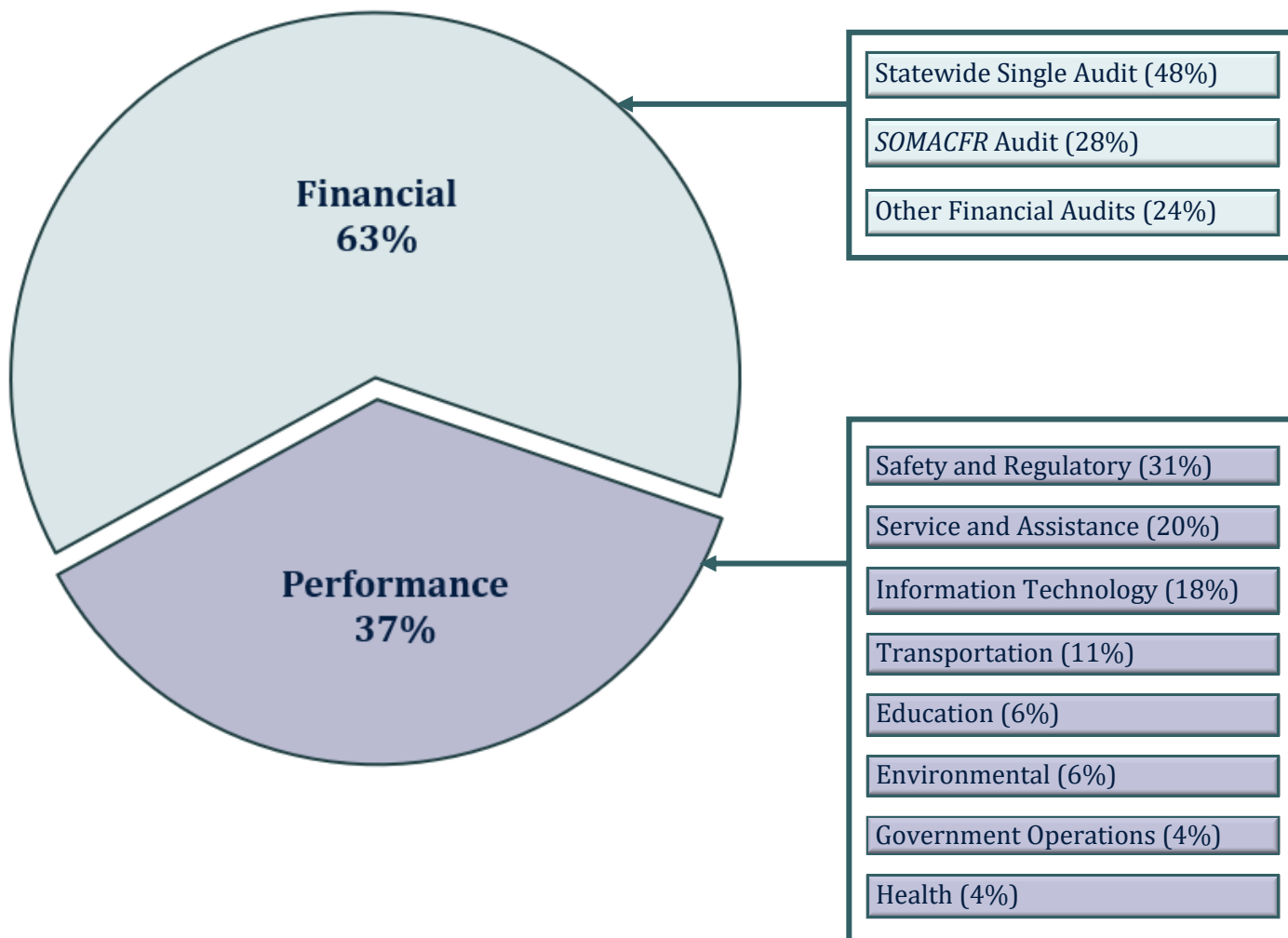
Own Your Work. Take pride in a job well done, admit if you made a mistake, and commit to doing better next time. . . Then do better next time.

Make a Difference. Positively impact the agency operations where you audit and better our Office. Offer suggestions for improvement and actively contribute in meetings.

Empower Others. Share your knowledge and challenge others to develop your replacement. Being a good supervisor includes succession planning to ensure that others are ready to take over when needed.

Distribution of Direct Hours

The following chart shows the distribution of direct audit and other project hours by type:



Financial Audits

Financial audits are designed to provide reasonable assurance about whether the financial statements and/or financial schedules of an audited entity are presented fairly, in all material respects, in conformity with generally accepted accounting principles. The OAG conducts three types of financial audits:

State of Michigan Annual Comprehensive Financial Report (SOMACFR) Audit

- The *SOMACFR* is prepared by the Office of Financial Management, within the State Budget Office.
- The State's reporting entity includes the primary government (all funds, departments and agencies,

bureaus, boards, and commissions) and its component units.

- The *SOMACFR* includes the State's government-wide financial statements, fund financial statements for the State's major funds, combining and individual fund financial statements for nonmajor funds, and statistical data.
- The OAG issues an independent auditor's opinion on the financial statements, which is included within the published *SOMACFR*.

Financial Audits, *continued*

Statewide Single Audit

- This annual audit is required by the federal Single Audit Act and by State statute. The federal Act requires state and local governments receiving \$750,000 or more of federal financial assistance in any fiscal year to have a comprehensive financial audit, including an assessment of the entity's compliance with federal program requirements.
- In the most recent Single Audit, the OAG audited 31 State programs considered major federal programs.
- The audit report, including the Auditor General's report on compliance, must be submitted to the federal government by June 30 each year for the previous fiscal year ended September 30.

Other Financial Audits

- State statute requires annual financial audits of certain entities.
- The OAG conducted 20 other required financial audits.
- Contracted auditors completed 16 financial audits.

Statewide Single Audit Results

Total Recommendations 68	Total Findings 64*
Repeat 40	Material weaknesses 20
New 28	Significant deficiencies 45

* Some findings contained both types of results.

Performance Audits

Performance audits compare criteria applicable to the audited entity with the activities that occurred. Findings and/or conclusions provide objective and independent analyses to program management and those charged with governance and oversight to facilitate decision-making and improve public accountability. We conduct performance audits based on the potential for improving the effectiveness and efficiency of State government operations. The OAG completed 20 performance audits during fiscal year 2022.

Performance Audits and Follow-Up Results

Total Recommendations 100	Total Findings 93
Repeat and rewritten 18	Material conditions 33
New 82	Reportable conditions 60

Audit Finding Follow-Ups

The OAG may follow up findings reported in previously issued performance audit reports to assess the entities' compliance with prior audit recommendations. Follow-ups typically focus on material conditions, which are considered more severe than reportable conditions. We may issue recommendations if corrective action was not effective at fostering improvements. We issued 3 follow-up reports during fiscal year 2022.



Preliminary Survey Summaries

A preliminary survey summary is a publicly released document in a report-like format that addresses only the results of a preliminary survey. A preliminary survey, performed at the beginning of a performance audit, is designed to obtain an understanding of the core activities within an entity or a program. These procedures are limited and are not considered a completed performance audit.

If the results of a preliminary survey do not identify significant potential program improvements and/or risks of deficiencies that could impair management's ability to operate a program effectively or efficiently, we terminate the performance audit and move our resources to a more value-driven project. For fiscal year 2022, we issued 2 preliminary survey summaries.

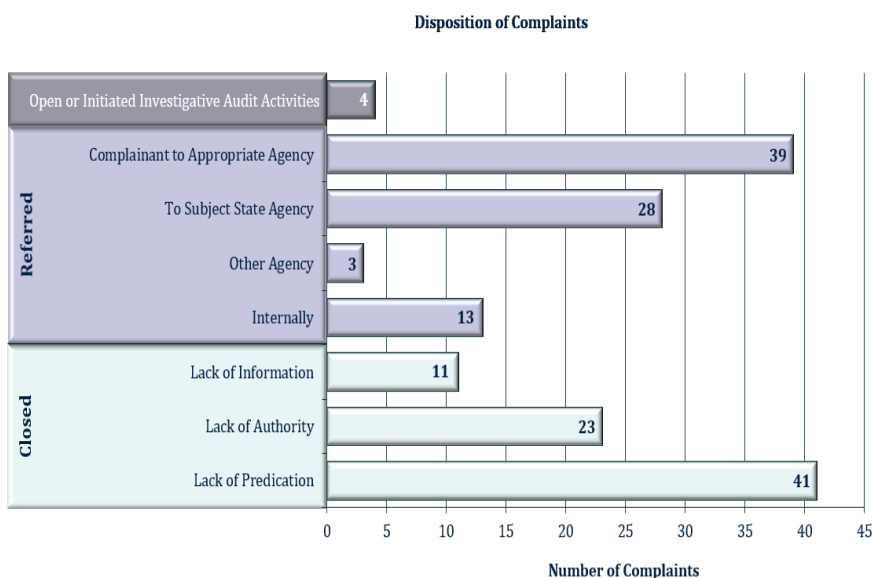
Attestation Engagements

Attestation engagements involve examining, reviewing, or performing agreed-upon procedures on a subject matter or an assertion about a subject matter and reporting on the results. An attestation engagement

can cover a broad range of financial or nonfinancial matters or subjects. During fiscal year 2022, the OAG conducted 2 attestation engagements.

Investigative Audits

The Fraud Investigative Services Team is responsible for responding to allegations of fraud, waste, and abuse. Allegations, or tips, are the most common method of initial fraud detection. State employees and the public report allegations to us through external or internal referral, our fraud hotline, e-mail, and telephone calls. We evaluate each allegation before either moving forward internally or referring it for investigation to a more appropriate government body or law enforcement agency. We also train our financial and performance auditors to recognize potential fraud and to seek assistance from our Fraud Investigative Services Team if needed.



Report Distribution

We provide electronic access to all of our released reports. They are most often addressed to the chief executive officer of the audited entity and/or to the chair of its governing board or commission. On the day prior to a report's official release, we notify the audited entity, the Executive Office, and all State legislators.

On the day of release, our Office posts the report publicly to the OAG Web site and e-mails a report link

to the House and Senate Fiscal Agencies; other State offices; and all others who have requested a copy of our reports upon release, including media. We also provide a link to the report on Twitter, Facebook, and LinkedIn. We do not issue a news release for each report, but we do respond to all inquiries.

Auditee Response

Audited agencies are required to develop a plan to comply with OAG audit recommendations and to submit the plan to the State Budget Office upon completion of an OAG audit. This requirement is found in Section 18.1462 of the *Michigan Compiled Laws* and in the State of Michigan Financial Management Guide (Part VII, Chapter 4, Section 100).

The Office of Internal Audit Services, State Budget Office, either accepts the plan as final or contacts the agency to take additional steps to finalize it. The OAG Web site includes the final plan to comply following each OAG audit report.

Audit Value

OAG reports provide independent, objective, and transparent information that legislative members can use in making informed decisions regarding program scope, structure, and funding. Investors and creditors can rely on OAG financial reports to assess the State's financial condition. In addition, our work offers citizens information about the oversight and accountability of taxes, fees, and other revenues paid to the State and whether those dollars are spent in accordance with statutes and guidelines.

Audit Universe

50

Number of projects released by the OAG in fiscal year 2022.

\$89.7 Billion

State of Michigan primary government and component unit expenses in 2021.

\$46 Billion

Federal funds expended in Michigan in 2021.

Over 90 Individual State Funds and Component Units

Our reports provide a continuing flow of information to assist the Legislature in its oversight.

17

Number of State departments.

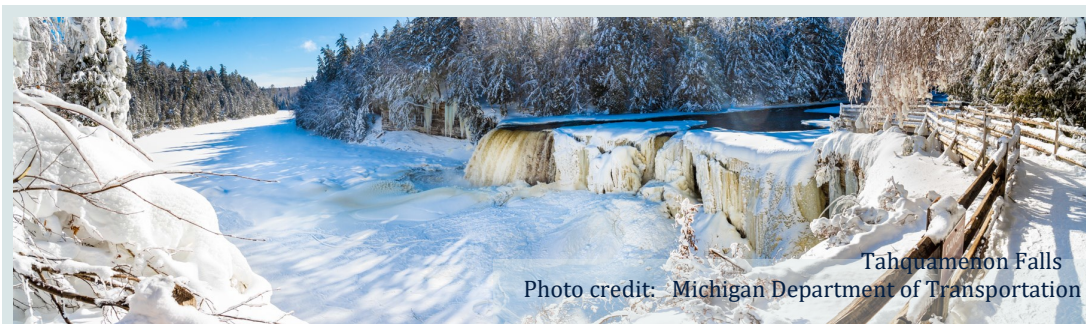
48,134

Number of classified Civil Service State employees as of June 25, 2022.

10,023,422*

Michigan's total population projection for 2020.

* Source: Bureau of Labor Market Information and Strategic Initiatives, Department of Technology, Management, and Budget.



Tahquamenon Falls
Photo credit: Michigan Department of Transportation

Reports

OAG reports are the formal, written, and primary means of communicating audit results. The reports and other communications provide information about State government operations to the Legislature, audited agencies, residents, and other stakeholders.

Legislative Hearings and Meetings

The OAG welcomes the opportunity to brief committees and meet personally with legislators to provide audit report testimony, discuss specific issues identified within audit reports, respond to requests for our audit services, or provide information related to government operations to assist in their decision-making.

Online Information

OAG reports are released via e-mail and our Web site, and we post them on our Twitter, Facebook, and LinkedIn accounts. Our Web site, audgen.michigan.gov, provides extensive information including:

- Recently released reports
- Reports scheduled for release
- Work in progress
- Completed projects by fiscal year
- Monthly summaries to the Legislature and Governor
- How to report fraud allegations
- Auditing FAQ
- Types of audits performed
- Professional standards
- Annual reports
- OAG organizational chart
- Office location

YouTube Channel:

- Visit our new channel to learn more about the Auditor General and to hear from OAG staff.
- <https://www.youtube.com/@MIAUDGEN>.

Monthly Summaries

The Auditor General e-mails a monthly summary to all legislators and the Governor that identifies projects initiated during the prior month; any audits terminated; audit objectives established for ongoing projects; projects nearing completion, including estimated release dates; and audits released.

State Relations Officer

The OAG State Relations Officer's primary responsibility is to build relationships and facilitate communications with the Legislature, legislative fiscal agencies, the Executive Office, audited agencies, and the media. These communications include addressing questions about OAG operations and reports, facilitating requests for audit work, and coordinating report presentations to the Legislature upon request.

To reach the State Relations Officer/Public Information Officer:

- Phone: (517) 481-3946
- E-mail: kcmiller@audgen.michigan.gov



Hawk Island Park, 2022
Lansing, Michigan
Photo credit: OAG Staff



Auditor General Doug A. Ringler, CPA, CIA, was elected to serve on the 2020-21 and 2021-22 National State Auditors Association (NSAA) Executive Committee.

Doug is also on the following NSAA committees:

- Performance Audits, Vice Chair (2020-21 and 2021-22)
- Nominations, Chair (2021-22)



Craig M. Murray, CPA, CGFM, CIA, Director of Professional Practice. Craig currently serves as vice chair of AGA's Financial Management Standards Board (FMSB). The FMSB reviews exposure drafts from the GASB and FASAB and provides comments. Craig also serves as the current president of the AGA Greater Lansing Chapter. Craig also is a member of the National Association of State Auditors, Comptrollers, and Treasurers' Committee on Accounting, Reporting and Auditing and the National State Auditors Association's (NSAA's) Audit Standards and Reporting Committee, Single Audit Committee, and Peer Review Committee.



Shelly M. Jensen, CPA, CISA, Audit Division Administrator, serves on the following NSAA committees:

- E-Government Committee, Vice Chair (2016-17)
- IT Conference Program Committee, Chair (2017-18 through 2021-22)



Mary Jo Koschay, CPA, Audit Division Administrator, serves on the following committee:

- National Legislative Program Evaluation Society (NLPES) Executive Committee (2019 through 2022)

Presented at the following 2022 National Conferences:



National Conference of State Legislatures (NCSL) Staff Hub 2022

Lori M. Leaming, CPA
Mentoring Program Administrator



NSAA IT Conference

Keith W. Edwards, CPA, CISA
Principal Audit Supervisor

Association of Certified Fraud Examiners (ACFE), Lansing Chapter

The following OAG team members serve at ACFE:

President



Mark A. Lee, CFE
Investigative Analytics
Audit Manager

Secretary



Melanie Rae Marks, CFE
Audit Supervisor

At-Large Member of the Board of Directors



Andrew W. McClain, CFE
Senior Auditor

State Association of Accountants, Auditors and Business Administrators (SAAABA)

The following OAG team members serve at SAAABA:

President



Kimberly R. Poljan, CPA
Senior Auditor

Secretary



Courtney A. Patrick, CPA
Audit Supervisor

Director of Membership



Lori M. Leaming, CPA
Mentoring Program Administrator

Director of Programs



Bryan W. Harvey
Senior Auditor

Director of Education



Bradley J. Buurstra, CPA
Senior Auditor

Director of Member Activities



Jesse R. Soerries, CPA, CISA
Working Paper Review

Immediate Past President



Tracy L. Jelneck, CPA,
Audit Manager

Awards and Recognition

National Awards

2022 National Legislative Program Evaluation Society (NLPES)

The OAG was awarded the NLPES 2022 Excellence in Evaluation Award. This award is presented to one legislative office that is determined to have made significant contributions to the fields of program evaluation or performance auditing during a four-year period. Only one award is granted each year.



National Awards

2022 National Legislative Program Evaluation Society (NLPES)

The OAG was presented with the 2022 NLPES Certificate of Impact for the performance audit of the Bureau of Elections, Department of State (project number 231-0235-19), released in December 2019.

Congratulations to Mary Lowe, Audit Division Administrator; Tracy Jelneck, Audit Manager; Jordan Schafer, Audit Supervisor; and team members Zach Bartholomy, Cali Garner, and Courtney Patrick.



The winners of the 2022 NLPES Certificate of Impact: (front, l to r) Tracy Jelneck, Mary Lowe, and Courtney Patrick; (back, l to r): Zach Bartholomy, Cali Garner, and Jordan Schafer.





Fiscal Year 2022 Report Listing

Department and Report Title/Project Number	Type of Audits and Other Projects			
	Financial Audit	Performance Audit	Other	Contracted Audit
Agriculture and Rural Development				
Farm Produce Insurance Authority Financial Report for the Fiscal Year Ended December 31, 2021				●
Grain Dealers Program/791-0240-21		●		
Fruit and Vegetable Inspection Program - Preliminary Survey Summary/791-0241-22			●	
Education				
Michigan Department of Education Employee's Use of Assigned State Vehicle - Investigative Report/921-MDOE-02			●	
Environment, Great Lakes, and Energy				
Flint Water Service Line Replacement Expenditures/761-3017-21		●		
Health and Human Services				
Michigan Long-Term Care Ombudsman Program, Health and Aging Services Administration/391-0571-21		●		
Aging and Adult Services Agency - Follow-Up Report/391-0645-18F		●		
Oversight and Encounter Claim Integrity of the Comprehensive Health Care Program/391-0702-17F		●		
Medicaid and Children's Health Insurance Program (CHIP) Client Eligibility Determinations/391-0710-19		●		
Medicaid Non-Emergency Medical Transportation Services/391-0715-20		●		
Michigan State Disbursement Unit, Office of Child Support/431-0142-21		●		
Child Care Fund - Follow-Up Report/431-1400-19F		●		
Adult Protective Services/431-2601-20		●		
Select Licensing and Monitoring Activities of Child Placing Agencies/431-2780-16		●		
Partnership. Accountability. Training. Hope. (PATH) Program Deferrals/431-3302-21		●		
Review of COVID-19 Death Records Linked to Long-Term Care Facilities in Michigan - Letter to Rep. Johnson			●	
Labor and Economic Opportunity				
Self-Insurers' Security Fund Annual Report 2021/186-0101-22	●			
Personnel Management Processes During the COVID-19 Pandemic, Unemployment Insurance Agency/186-0310-21		●		
Establishing Pandemic Unemployment Assistance Eligibility Criteria, Unemployment Insurance Agency/186-0319-21A		●		
Michigan Economic Development Corporation Financial Audit Report for the Fiscal Year Ending September 30, 2021/186-0406-22	●			
Michigan State Housing Development Authority (A Discretely Presented Component Unit of the State of Michigan) Single Audit Report for the Fiscal Year Ended June 30, 2021/000-0800-22	●			
Michigan State Housing Development Authority (Reissued) - Financial Report for the Fiscal Year Ended June 30, 2021				●
Michigan Strategic Fund Financial Audit Report for the Fiscal Year Ending September 30, 2021/186-0401-22	●			
Unemployment Insurance Agency - Administration Fund - Financial Report for the Fiscal Year Ended September 30, 2021				●
Unemployment Insurance Agency - Administration Fund - Single Audit Report for the Fiscal Year Ended September 30, 2021				●
Unemployment Insurance Agency - Contingent Fund - Financial Report for the Fiscal Year Ended September 30, 2021				●
Unemployment Insurance Agency - Obligation Trust Fund - Financial Report for the Fiscal Year Ended September 30, 2021				●
Unemployment Insurance Agency - Unemployment Compensation Fund (Reissued) - Financial Report for the Fiscal Year Ended September 30, 2021				●

Fiscal Year 2022 Report Listing



Department and Report Title/Project Number	Type of Audits and Other Projects			
	Financial Audit	Performance Audit	Other	Contracted Audit
Labor and Economic Opportunity, <i>continued</i>				
Unemployment Insurance Agency - Unemployment Compensation Fund - Single Audit Report for the Fiscal Year Ended September 30, 2021				●
Michigan Integrated Data Automated System and Michigan Web Account Manager - Selected General and Application Controls, Unemployment Insurance Agency/186-0593-21		●		
Legislature				
Michigan Legislative Retirement System Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2021/900-0140-22	●			
Michigan Independent Citizens Redistricting Commission/900-0160-22	●			
Licensing and Regulatory Affairs				
Selected Activities Within the Bureau of Construction Codes/641-0240-20		●		
Michigan Liquor Control Commission Annual Financial Report 2020/641-0161-21	●			
Aboveground and Underground Storage Tank Programs, Storage Tank Section, Bureau of Fire Services/641-0436-21		●		
Natural Resources				
State Park Concessions, Leases, and Operating Agreements, Parks and Recreation Division/751-0135-21		●		
State				
Bureau of Elections/231-0235-21		●		
Technology, Management, and Budget				
COVID-19 Expenditures/000-2000-20E		●		
Employee Benefits Division's Postemployment Life Insurance Benefit Schedule of Employer Allocations and Schedule of Other Postemployment Benefit Amounts by Employer for Fiscal Year Ended September 30, 2020/071-0168-21	●			
Michigan Judges' Retirement System Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2021/071-0153-22	●			
Michigan Military Retirement Provisions Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2021/071-0158-22	●			
Michigan Public School Employees' Retirement System Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2021/071-0152-22	●			
Michigan Public School Employees' Retirement System - Schedules of Employer Pension and Other Postemployment Benefit Allocations and Schedules of Collective Pension and Other Postemployment Benefit Amounts for Fiscal Year Ended September 30, 2021/071-0164-22	●			
Michigan State Employees' Retirement System Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2021/071-0151-22	●			
Michigan State Employees' Retirement System - Schedule of Employer Allocations and Schedules of Pension and Other Postemployment Benefit Amounts by Employer for the Fiscal Year Ended September 30, 2020/071-0165-21	●			
Michigan State Police Retirement System Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2021/071-0154-22	●			
Software License Management/071-0527-22		●		
State of Michigan Single Audit/000-0100-22	●			
State of Michigan 401K Plan Financial Report - September 30, 2021/071-0156-22	●			
State of Michigan 457 Plan Financial Report - September 30, 2021/071-0157-22	●			
State of Michigan Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2021/071-0010-22	●			
State Sponsored Group Insurance Fund for the Fiscal Year Ended September 30, 2021/071-0143-22	●			



Fiscal Year 2022 Report Listing

Department and Report Title/Project Number	Type of Audits and Other Projects			
	Financial Audit	Performance Audit	Other	Contracted Audit
Technology, Management, and Budget, <i>continued</i>				
Statement of Revenue Subject to Constitutional Limitation - Legal Basis - Fiscal Year Ended September 30, 2021 - Attestation Engagement/071-0030-22			●	
Statement of the Proportion of Total State Spending From State Sources Paid to Units of Local Government - Legal Basis - Fiscal Year Ended September 30, 2021 - Attestation Engagement/071-0031-22			●	
Transportation				
Mackinac Bridge Authority				●
Negotiation of Consultant Contracts/591-0211-20		●		
Administration of Act 51-Related Funds/591-0410-21		●		
Workforce and Succession Planning System - Preliminary Survey Summary/591-0423-22			●	
Treasury				
Bureau of State Lottery Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2021				●
Michigan Achieving A Better Life Experience (ABLE) Program - September 30, 2021				●
Michigan Education Savings Program Financial Report for the Fiscal Year Ended September 30, 2021				●
Michigan Education Trust Plans B and C (A Discretely Presented Component Unit of the State of Michigan)				●
Michigan Education Trust Plan D (A Discretely Presented Component Unit of the State of Michigan)				●
Michigan Finance Authority Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2021				●
State Building Authority (A Blended Component Unit of the State of Michigan) Year Ended September 30, 2021				●
Emergency 9-1-1 Fund/271-0265-20	●			

No audits were completed for the Departments of Attorney General, Civil Rights, Corrections, Insurance and Financial Services, Military and Veterans Affairs, and State Police.



Big Sable Lighthouse on Lake Michigan
Photo credit: David Marvin

[illegible]



Notes

[illegible]



Report Fraud/Waste/Abuse

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