

Single Audit Report

Report Number:
000-0100-23

State of Michigan

**Released:
June 2023**

Fiscal Year Ended September 30, 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	8 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
\$37.5 billion	21 programs	10 programs	No programs	\$529,608	15	51
Number of findings repeated from the prior audit					13	27
*5 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	\$267,385 known plus an undeterminable amount	<u>2022-003</u> <u>2022-004 (M)</u> <u>2022-005</u> <u>2022-006 (M)</u> <u>2022-007</u> <u>2022-015</u> <u>2022-027</u> <u>2022-028 (M)</u> <u>2022-029</u>
10.565, 10.568, and 10.569	Food Distribution Cluster, including COVID-19	Qualified	\$0	<u>2022-013</u> <u>2022-014</u> <u>2022-030 (M)</u>
10.542	Pandemic EBT Food Benefits, including COVID-19	Unmodified	\$782	<u>2022-003</u> <u>2022-004 (M)</u> <u>2022-005</u> <u>2022-031</u> <u>2022-032</u>
10.558	Child and Adult Care Food Program, including COVID-19	Unmodified	\$0	<u>2022-013</u> <u>2022-014</u>
12.401	National Guard Military Operations and Maintenance (O&M) Projects	Unmodified	\$0	<u>2022-001</u> <u>2022-002</u> <u>2022-033</u>
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii, including COVID-19	Unmodified	\$0	<u>2022-034</u> <u>2022-035</u>
16.575	Crime Victim Assistance	Unmodified	\$0	<u>2022-015</u> <u>2022-017</u> <u>2022-036</u> <u>2022-037</u>
17.258, 17.259, and 17.278	WIOA Cluster	Unmodified	\$0	<u>2022-010</u> <u>2022-038</u>
20.509	Formula Grants for Rural Areas and Tribal Transit Program, including COVID-19	Unmodified	\$0	<u>2022-039</u> <u>2022-040</u>
21.019	Coronavirus Relief Fund, including COVID-19	Unmodified	\$0	<u>2022-001</u> <u>2022-002</u>
21.023	Emergency Rental Assistance Program, including COVID-19	Unmodified	\$0	<u>2022-011</u> <u>2022-012</u>
21.026	Homeowner Assistance Fund, including COVID-19	Unmodified	\$9,129	<u>2022-011</u> <u>2022-012</u> <u>2022-041</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds, including COVID-19	Unmodified	\$0	<u>2022-013</u> <u>2022-018</u>
81.042	Weatherization Assistance for Low-Income Persons	Unmodified	\$0	<u>2022-015</u> <u>2022-017</u>
84.027 and 84.173	Special Education Cluster (IDEA), including COVID-19	Unmodified	\$0	<u>2022-013</u> <u>2022-014</u>
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Unmodified	\$0	<u>2022-013</u> <u>2022-014</u> <u>2022-016</u> <u>2022-018</u>
84.425	Education Stabilization Fund, including COVID-19	Qualified	\$0	<u>2022-013</u> <u>2022-014</u> <u>2022-016</u> <u>2022-018 (M)</u> <u>2022-042 (M)</u>
93.044, 93.045, and 93.053	Aging Cluster, including COVID-19	Unmodified	\$0	<u>2022-015</u> <u>2022-017</u> <u>2022-043</u>

Assistance Listing Number(s)	Name of Major Federal Program or Cluster	Opinion	Questioned Costs	Audit Finding Number(s)
93.575 and 93.596	CCDF Cluster, including COVID-19	Qualified	\$1,933	<u>2022-003</u> <u>2022-004 (M)</u> <u>2022-005</u> <u>2022-013</u> <u>2022-014</u> <u>2022-015</u> <u>2022-016</u> <u>2022-044 (M)</u> <u>2022-045</u> <u>2022-046</u>
93.775, 93.777, and 93.778	Medicaid Cluster, including COVID-19	Qualified	\$186,496 known plus an undeterminable amount	<u>2022-003</u> <u>2022-004 (M)</u> <u>2022-005</u> <u>2022-006 (M)</u> <u>2022-007</u> <u>2022-009</u> <u>2022-015</u> <u>2022-017 (M)</u> <u>2022-019 (M)</u> <u>2022-020</u> <u>2022-021</u> <u>2022-022</u> <u>2022-023</u> <u>2022-024</u> <u>2022-025 (M)</u> <u>2022-047</u> <u>2022-048</u> <u>2022-049</u> <u>2022-050</u> <u>2022-051</u>
93.268	Immunization Cooperative Agreements, including COVID-19	Qualified	\$0	<u>2022-017</u> <u>2022-052</u> <u>2022-053 (M)</u>
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), including COVID-19	Unmodified	\$0	<u>2022-017</u> <u>2022-026</u>
93.558	Temporary Assistance for Needy Families, including COVID-19	Qualified	\$8,368 known plus an undeterminable amount	<u>2022-003</u> <u>2022-004 (M)</u> <u>2022-005</u> <u>2022-006 (M)</u> <u>2022-008</u> <u>2022-010</u> <u>2022-015</u> <u>2022-017</u> <u>2022-054 (M)</u> <u>2022-055</u>
93.568	Low-Income Home Energy Assistance, including COVID-19	Qualified	\$54,639	<u>2022-003</u> <u>2022-004 (M)</u> <u>2022-005</u> <u>2022-015</u> <u>2022-017</u> <u>2022-056</u> <u>2022-057 (M)</u> <u>2022-058</u>
93.658	Foster Care - Title IV-E, including COVID-19	Unmodified	\$0	<u>2022-007</u> <u>2022-008</u> <u>2022-015</u> <u>2022-017</u>
93.659	Adoption Assistance, including COVID-19	Unmodified	\$0	<u>2022-008</u> <u>2022-015</u> <u>2022-017</u>
93.667	Social Services Block Grant	Unmodified	\$0	<u>2022-008</u> <u>2022-015</u> <u>2022-017</u> <u>2022-059</u>

Assistance Listing Number(s)	Name of Major Federal Program or Cluster	Opinion	Questioned Costs	Audit Finding Number(s)
93.767	Children's Health Insurance Program, including COVID-19	Qualified	\$876 known plus an undeterminable amount	<u>2022-003</u> <u>2022-004 (M)</u> <u>2022-005</u> <u>2022-006 (M)</u> <u>2022-009</u> <u>2022-015</u> <u>2022-017 (M)</u> <u>2022-019 (M)</u> <u>2022-020 (M)</u> <u>2022-021</u> <u>2022-022</u> <u>2022-023</u> <u>2022-024</u> <u>2022-025 (M)</u>
93.959	Block Grants for Prevention and Treatment of Substance Abuse, including COVID-19	Unmodified	\$0	<u>2022-015</u> <u>2022-017</u>
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters), including COVID-19	Unmodified	\$0	<u>2022-002</u> <u>2022-026</u> <u>2022-060</u> <u>2022-061</u>

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	<u>2022-062 (M)</u> <u>2022-063 (M)</u> <u>2022-064 (M)</u> <u>2022-065</u>

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