



OAG

Office of the Auditor General

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Doug A. Ringler, CPA, CIA
Auditor General

November 1, 2023

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 October 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.

Department	Audit Title and Type	Project Number
	(Performance - per / Financial - fin / Follow-up - fol / Contracted - con / Single - sa / Review - rev / Investigative - inv)	
Education and Health and Human Services	The Child Development and Care Program - (per)	313-0298-24
Labor and Economic Opportunity	Michigan Occupational Safety and Health Administration (MIOSHA) - (per)	186-0441-24

- 2. Audits Terminated** - For these projects, after completing the planning phase, we concluded significant risk did not exist to warrant additional use of audit resources or 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 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
Military and Veterans Affairs	Michigan Veterans' Facility Authority - (fin)	512-0101-24

Approved Objectives:

- To express an opinion on whether the entity's financial statements are fairly presented in accordance with accounting principles generally accepted in the United States of America.
- To issue a report on internal control over financial reporting and on compliance and other matters in accordance with generally accepted government auditing standards.

Department	Audit Title and Type	Project Number
Transportation	Highway Work Zone Safety and Mobility - (per)	591-0167-24

Approved Objectives:

1. To assess the sufficiency of MDOT's oversight of highway work zone safety and mobility.
2. To assess the sufficiency of MDOT's efforts to ensure compliance with select highway work zone safety and mobility requirements

- 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
Natural Resources	Real Estate Acquisition and Disposition - (per)	751-0155-23	November 2023
State Budget Office	COVID-19 Expenditures Report 6 - (per)	000-2000-20F	November 2023
Technology, Management, and Budget	IT Equipment Surplus and Salvage - (fol)	071-0515-19F	November 2023
Transportation	AASHTOWare Project Construction and Materials - (per)	591-0591-23	December 2023
Licensing and Regulatory Affairs	Michigan Liquor Control Commission IT Systems - (per)	641-0162-22	January 2024
Transportation	Office of Aeronautics - (per)	591-0190-22	January 2024

5. Audits Released

Department	Audit Title and Type	Project Number	Date Released	Number of	
				Material Weaknesses	Reportable Conditions
Health and Human Services	Partnership. Accountability. Training. Hope. (PATH) Program Deferrals - (per)	431-3302-23	10/20/2023	0	0
Labor and Economic Opportunity	Michigan State Housing Development Authority - Financial Report for the Fiscal Year Ended June 30, 2023 - (con)	N/A	10/26/2023	0	1
Transportation	State Agencies' Use of Transportation-Related Funding - (per)	591-0105-23	10/31/2023	0	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, flowing style.

Doug Ringler
Auditor General

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