



OAG

Office of the Auditor General

Report Summary

Performance Audit

COVID-19 Expenditures

State of Michigan

Report Number:
000-2000-20F

Released:
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On March 10, 2020, Governor Gretchen Whitmer declared a state of emergency when the Michigan Department of Health and Human Services identified the first two presumptive positive cases of the novel coronavirus (COVID-19) respiratory illness. The Legislature enacted Public Acts 67, 123, 144, 146, 150, 166, and 257 of 2020 and Public Acts 2, 3, and 30 of 2021, appropriating supplemental funding for COVID-19. In addition, Section 704 (3), Public Act 53 of 2019 allows the Michigan Department of State Police to receive and expend money from local, State, federal, or private sources for the purpose of supporting emergency preparedness, response, recovery, and mitigation activity. As of June 30, 2021, supplemental appropriations for COVID-19 totaled \$8.6 billion. Public Act 67 of 2020 requires the Auditor General to audit the use of the funds appropriated for the COVID-19 emergency and report monthly until the funds are expended. Our report includes COVID-19 expenditures appropriated by all Public Acts. This is our sixth and final report.

Audit Objective			Conclusion
Objective 1: To determine the appropriateness of State agencies' COVID-19 expenditures through June 30, 2021.			Appropriate
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
None reported.			Not applicable.
Exhibits Related to This Audit Objective			
Exhibit 1 - Summary of Expenditures Sampled for Testing			
Exhibit 2 - Summary of Exceptions and Pending Items			

Audit Objective			Conclusion
Objective 2: To report State agencies' COVID-19 expenditures.			Information provided
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
None reported.			Not applicable.
Exhibits Related to This Audit Objective			
Exhibit 3 - Vendors With Total Payments of \$5.5 Million or Greater			
Exhibit 4 - Chart of COVID-19 Expenditures by Response Category for All Appropriations			

Exhibits Related to This Audit Objective (Continued)

Exhibit 5 - Expenditures by Department and Response Category for All Appropriations

Exhibit 6 - Expenditures by Response Category and Funding Source for All Appropriations

Exhibit 7 - Chart of COVID-19 Expenditures by Classification Category for All Appropriations

Exhibit 8 - Expenditures by Classification Category and Funding Source for All Appropriations

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