

2023

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

Senators, Representatives, and Interested Parties:

I am pleased to provide our fiscal year 2023 annual report.

Our audit of the *State of Michigan Annual Comprehensive Financial Report* assessed \$82.9 billion in primary State government and component unit expenses and \$112.8 billion in total fiduciary fund assets held by the State. We evaluated \$37.5 billion in federal funds with our Statewide Single Audit and we issued independent auditor's opinions for 23 other financial audits. In addition, we completed 15 performance audits, 9 follow-up reports, and 1 investigative report.

All 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. Also, we require independence and conflict of interest disclosures of everyone in our Office, including me, as a condition of employment.

I am honored to lead this Office of talented individuals committed to Michigan. Please reach out to me if you have questions about our audits or other engagements or would like to know more about our auditing processes or national peer reviews. I look forward to talking with you.

Thank you for your partnership and support. We wish you well in 2024.

Sincerely,

Doug Ringler
Auditor General
December 21, 2023





Letter	1
Directory	3
Office Location	4
OAG History	5
Office Overview	
Mission	6
Responsibility	6
Organization	6
Employees	7
Quality Control	7
Audit Services	
Distribution of Direct Hours	8
Financial Audits	8
Performance Audits	9
Audit Finding Follow-Ups	9
Preliminary Survey Summaries	10
Attestation Engagements	10
Investigative Audits	10
Report Distribution	10
Auditee Response	11
Audit Value	11
Communications	
Reports	12
Monthly Summaries	12
Legislative Hearings and Meetings	12
State Relations Officer	12
Online Information	12
Service to the Profession	13
Awards and Recognition	
National Association of State Auditors, Comptrollers and Treasurers (NASACT)	14
National Awards	15
Fiscal Year 2023 Report Listing	16

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

Parking



1. Boji Tower

2. Capitol Commons Center

3. Constitution Hall

4. G. Mennen Williams Building

5. George W. Romney Building

6. Grand Tower

7. Grandview Plaza Building

8. Hall of Justice

9. John A. Hannah Building

10. Elliott-Larsen Building

11. Michigan Economic Development Corporation

12. Murray D. VanWagoner Building

13. Ottawa Building

14. Double Tree by Hilton

15. Richard H. Austin Building

16. South Grand Building

17. Stevens T. Mason Building

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Join us at [MichiganOfficeOfTheAuditorGeneral](https://www.facebook.com/MichiganOfficeOfTheAuditorGeneral)



<https://www.youtube.com/@MIAUDGEN>

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 X, 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.



Arch Rock, Mackinac Island

Photo credit: Michigan Department of Transportation

Employees

The OAG had 163 employees, including the Auditor General, as of September 30, 2023. 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.

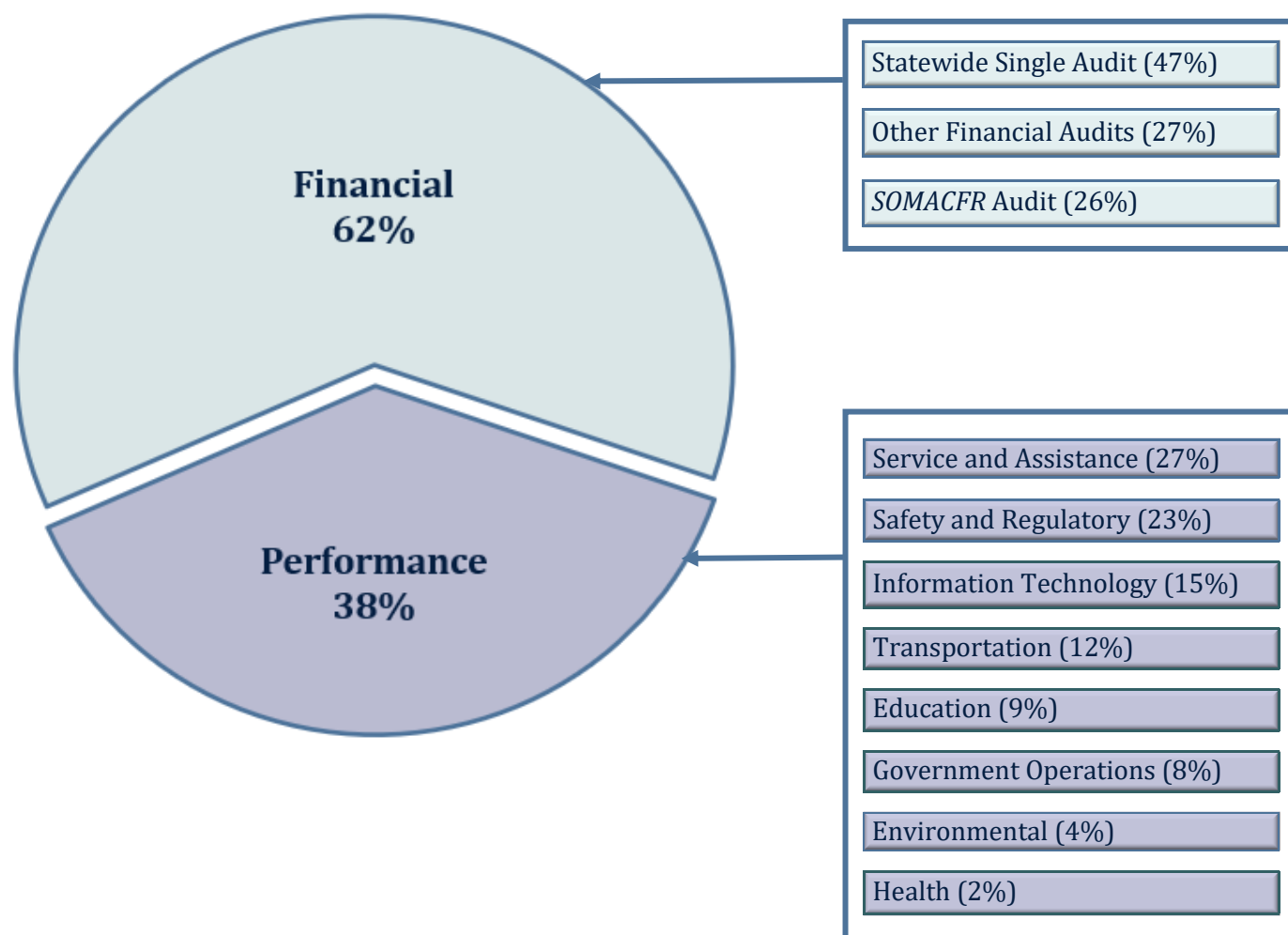
Make a Difference. Positively impact the agency operations where you audit and better our Office. Offer suggestions for improvement and actively contribute in meetings.

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 received \$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 24 other required financial audits.
- Contracted auditors completed 15 financial audits.

Statewide Single Audit Results

Total Recommendations 68	Total Findings 65*
Repeat 43	Material weaknesses 15
New 25	Significant deficiencies 51

* 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 15 performance audits during fiscal year 2023.

Performance Audits and Follow-Up Results

Total Recommendations 71	Total Findings 67
Repeat and rewritten 18	Material conditions 28
New 53	Reportable conditions 39

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 9 follow-up reports during fiscal year 2023.



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 2023, we did not issue any preliminary survey summaries.

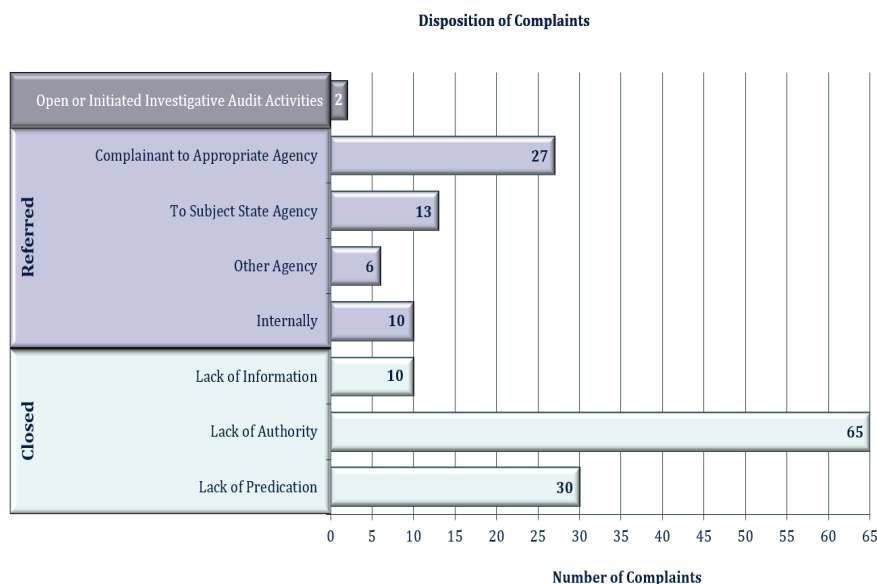
Attestation Engagements

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 2023, 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 website 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 X, 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 website 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

52

Number of projects released by the OAG in fiscal year 2023.

\$82.9 Billion

State of Michigan primary government and component unit expenses in 2022.

\$38 Billion

Federal funds expended in Michigan in 2022.

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.

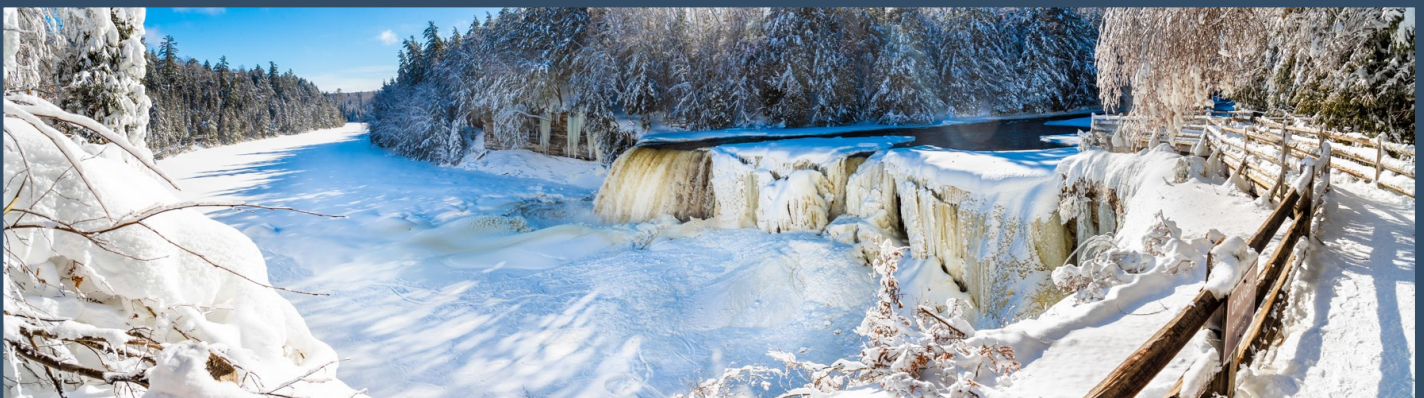
48,467

Number of classified Civil Service State employees as of September 30, 2023.

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 website, and we post them on our X, Facebook, and LinkedIn accounts. Our website, 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 channel to learn more about the Auditor General and to hear from OAG staff.
- <https://www.youtube.com/@MIAUDGEN>.

Monthly Summaries

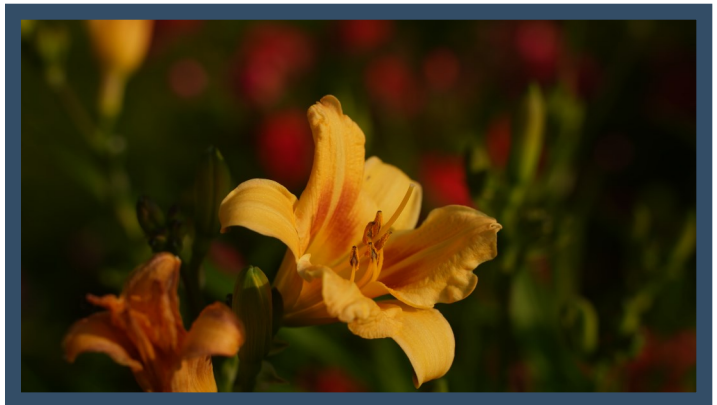
The Auditor General e-mails a monthly summary to all legislators and the Governor that identifies projects initiated during the prior month; any audits terminated; audit objectives established for ongoing projects; projects nearing completion, including estimated release dates; and audits released.

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



Lansing, Michigan 2023
Photo credit: OAG Staff



Auditor General Doug A. Ringler, CPA, CIA, was elected to serve on the National State Auditors Association (NSAA) Executive Committee from 2020-21 through 2023-24.

Doug is also on the following:

NSAA committees:

- President-Elect (2023-24)
- Time and Place, Chair (2023-24)
- Nominations, Chair (2021-22 through 2023-24)

NASACT committees:

- Resolutions, Vice Chair (2023-24)



Craig M. Murray, CPA, CGFM, CIA, Director of Professional Practice. Craig currently serves on the following boards and committees:

- National Association of State Auditors, Comptrollers and Treasurers' (NASACT's) Committee on Accounting, Reporting and Auditing
- National State Auditors Association's (NSAA's) Audit Standards and Reporting Committee, Single Audit Committee, and Peer Review Committee
- Vice chair of AGA's Financial Management Standards Board (FMSB). The FMSB reviews exposure drafts from the Governmental Accounting Standards Board (GASB) and The Federal Accounting Standards Advisory Board (FASAB) and provides comments
- Vice president of the AGA Greater Lansing Chapter



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 2023-24)

National State Auditors Association (NSAA)

The following OAG team members serve as 2023-24 NSAA Committee members:



Tracy L. Jelneck, CPA,
Audit Division
Administrator
Single Audit



Rod A. Wlock
Audit Manager
Single Audit



Brittney E. Simon, CPA
Audit Manager
**Performance Audit
and Single Audit**

Association of Certified Fraud Examiners (ACFE), Greater Lansing, Michigan Chapter No. 143

The following OAG team members serve at ACFE:

President



Mark A. Lee, CFE
Investigative Analytics
Audit Manager

Secretary



Melanie Rae Marks, CFE
Audit Supervisor

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

The following OAG team members serve at SAAABA:

President



Kimberly R. Poljan, CPA, CIA
Senior Auditor

Secretary



Courtney A. Patrick, CPA, CIA
Audit Supervisor

Treasurer



Tracy L. Jelneck, CPA,
Audit Division Administrator

Director of Membership



Lori M. Leaming, CPA
Mentoring Program Administrator

Director of Education



Bradley J. Buurstra, CPA
Senior Auditor

Immediate Past President



Keith W. Edwards, CPA, CISA
Audit Manager

Presented at the following 2023 National Conferences:



National Conference of State Legislatures (NCSL)
Staff Hub 2023

Lori M. Leaming, CPA
Mentoring Program Administrator



NSAA IT Conference

Keith W. Edwards, CPA, CISA
Audit Manager



Awards and Recognition

National Association of State Auditors, Comptrollers and Treasurers (NASACT)

2023-2024 NASACT Executive Committee

Auditor General Doug Ringler attended the NASACT 2023 Annual Conference which was held August 18, 2023 through August 21, 2023 in Charlotte, North Carolina. The Auditor General serves on the Executive Committee as an Auditor Representative.



[L to R]: Cheryl Grey, Bob Jaros, Greg Griffin, Rob Hamilton, April Renfro, Doug Ringler, Pat McCarthy, Brandon Woolf, John Geragosian (Not all members present).

National Awards

2023 National Legislative Program Evaluation Society (NLPES)

The OAG was presented with the 2023 NLPES Certificate of Impact for the performance audit of Adult Protective Services, Michigan Department of Health and Human Services (project number 431-2601-20), released in February 2022.

Congratulations to Yvonne Benn, Audit Division Administrator; Leah Decker, Audit Manager; Keith Edwards, Audit Supervisor; and team members Seth Austin, Bryce Bailey and Dan Palka.



The winners of the 2023 NLPES Certificate of Impact: (back, l to r): Seth Austin, Dan Palka, Bryce Bailey, and Keith Edwards; (front, l to r) Leah Decker and Yvonne Benn.





Fiscal Year 2023 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 Year Ended December 31, 2022				●
Civil Rights				
Selected Activities Related to Investigation Timeliness and Complaint Intake/151-0200-22		●		
Corrections				
Women's Huron Valley Correctional Facility (WHVCF) and WHVCF – Medical, Dental, and Optical Services/471-0241-17F and 471-0301-19F		●		
Education				
Fingerprinting and Criminal Conviction Monitoring of Public School Contracted Staff/313-0640-21		●		
State Public Universities' Reporting of Selected Higher Education Institutional Data Inventory (HEIDI) Data/331-0300-23		●		
Environment, Great Lakes, and Energy				
Clean Michigan Initiative Environmental Protection Programs/761-0217-22		●		
Flint Water Service Line Replacement Expenditures/761-3017-22		●		
Health and Human Services				
Selected Community Health-Related IT Systems/391-0593-22		●		
Selected Contracting Practices Within the Lead Safe Home Principal Unit - Investigative Report/922-DHHS-19			●	
Labor and Economic Opportunity				
Claims Processing During the COVID-19 Pandemic, Unemployment Insurance Agency/186-0319-21		●		
Michigan Economic Development Corporation - Financial Audit Report for the Fiscal Year Ending September 30, 2022/186-0406-23	●			
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, 2022/000-0800-23	●			
Michigan State Housing Development Authority (A Component Unit of the State of Michigan) - Financial Report With Supplemental Information for the Fiscal Year Ended June 30, 2022				●
Michigan Strategic Fund - Financial Audit Report for the Fiscal Year Ending September 30, 2022/186-0401-23	●			
Self-Insurers' Security Fund Annual Report 2022/186-0101-23	●			
Unemployment Insurance Agency - Administration Fund - Financial Report for the Fiscal Year Ended September 30, 2022				●
Unemployment Insurance Agency - Administration Fund - Single Audit Report for the Fiscal Year Ended September 30, 2022				●
Unemployment Insurance Agency - Contingent Fund - Financial Report for the Fiscal Year Ended September 30, 2022				●
Unemployment Insurance Agency - Obligation Trust Fund - Financial Report for the Fiscal Year Ended September 30, 2022				●
Unemployment Insurance Agency - Unemployment Compensation Fund - Financial Report for the Fiscal Year Ended September 30, 2022				●
Unemployment Insurance Agency - Unemployment Compensation Fund - Single Audit Report for the Fiscal Year Ended September 30, 2022				●
Legislature				
Michigan Legislative Retirement System Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2022/900-0140-23	●			

Fiscal Year 2023 Report Listing



Department and Report Title/Project Number	Type of Audits and Other Projects			
	Financial Audit	Performance Audit	Other	Contracted Audit
Licensing and Regulatory Affairs				
Camp Licensing, Bureau of Community and Health Systems/641-0453-22		●		
Cannabis Regulatory Agency/641-0433-22		●		
Licensing and Inspections of Homes for the Aged, Bureau of Community and Health Systems/641-0452-22		●		
Michigan Liquor Control Commission Annual Financial Report 2021/641-0161-22	●			
Military and Veterans Affairs				
Michigan Veterans' Facility Authority/511-0101-22	●			
Michigan Veterans' Facility Authority/511-0101-23	●			
Natural Resources				
Select Stewardship Activities for Michigan's Historical Artifacts and Archival Records, Michigan History Center/751-2600-21		●		
State				
Business Compliance and Regulation Division/231-0270-21		●		
Customer and Automotive Records System (CARS), Vehicle Component/231-0592-22		●		
State Police				
Michigan Justice Training Fund, Michigan Commission on Law Enforcement Standards/551-0101-23	●			
Technology, Management, and Budget				
Enterprise Data Warehouse/071-0520-14F		●		
Flint Emergency Expenditures/000-2021-21F		●		
Michigan Cyber Civilian Corps/071-0519-19F		●		
Michigan Judges' Retirement System Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2022/071-0153-23	●			
Michigan Military Retirement Provisions Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2022/071-0158-23	●			
Michigan Public School Employees' Retirement System Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2022/071-0152-23	●			
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, 2022/071-0164-23	●			
Michigan State Employees' Retirement System Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2022/071-0151-23	●			
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, 2022/071-0165-23	●			
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, 2021/071-0165-22	●			
Michigan State Police Retirement System Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2022/071-0154-23	●			
MILogin/071-0570-18F		●		
Office of Children's Ombudsman/071-0176-17F		●		
Physical Security and Environmental Controls Over Information Technology Resources/071-0500-15F		●		
State of Michigan Postemployment Life Insurance Benefit/071-0168-22	●			
State of Michigan Postemployment Life Insurance Benefit/071-0168-23	●			
State of Michigan Single Audit/000-0100-23	●			



Fiscal Year 2023 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>				
State of Michigan 401K Plan Financial Report - September 30, 2022/071-0156-23	●			
State of Michigan 457 Plan Financial Report - September 30, 2022/071-0157-23	●			
State of Michigan Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2022/071-0010-23	●			
State Sponsored Group Insurance Fund for the Fiscal Year Ended September 30, 2022/071-0143-23	●			
Statement of Revenue Subject to Constitutional Limitation - Legal Basis - Fiscal Year Ended September 30, 2022 - Attestation Engagement/071-0030-23			●	
Statement of the Proportion of Total State Spending From State Sources Paid to Units of Local Government - Legal Basis - Fiscal Year Ended September 30, 2022 - Attestation Engagement/071-0031-23			●	
Transportation				
Aggregate Quality Process/591-0420-21		●		
Contractor and Consultant Performance Evaluation Process/591-0425-22		●		
Mackinac Bridge Authority (A Discretely Presented Component Unit of the State of Michigan) - Financial Report for the Fiscal Year Ended September 30, 2022				●
Real Estate Services Section, Development Services Division/591-0172-17F		●		
Use of Warranties/591-0320-20F		●		
Treasury				
Bureau of State Lottery Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2022				●
Emergency 9-1-1 Fund/271-0265-22	●			
Michigan Education Savings Program Financial Report for the Fiscal Year Ended September 30, 2022				●
Michigan Education Trust Plans B and C (A Discretely Presented Component Unit of the State of Michigan) - Financial Report With Supplemental Information for the Fiscal Year Ended September 30, 2022				●
Michigan Education Trust Plan D (A Discretely Presented Component Unit of the State of Michigan) - Financial Report With Supplemental Information for the Fiscal Year Ended September 30, 2022				●
Michigan Finance Authority Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2022				●
State Building Authority (A Blended Component Unit of the State of Michigan) Year Ended September 30, 2022				●

No audits were completed for the Departments of Attorney General and Insurance and Financial Services.



Report Fraud/Waste/Abuse

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