



# OAG

Office of the Auditor General

## Report Summary

*Single Audit Report*

*State of Michigan*

*Fiscal Year Ended September 30, 2023*

**Report Number:**  
**000-0100-24**

**Released:**  
**June 2024**

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
	2 material weaknesses	7 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
\$36.2 billion	16 programs	7 programs	2 programs	\$552,837	13	47
Number of findings repeated from the prior audit					8	27

\*9 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]:**

<b>Assistance Listing Number(s)</b>	<b>Name of Major Federal Program or Cluster</b>	<b>Opinion</b>	<b>Questioned Costs</b>	<b>Audit Finding Number(s)</b>
10.551 and 10.561	SNAP Cluster, including COVID-19	Qualified	Undeterminable	<u>2023-001</u> <u>2023-002 (M)</u> <u>2023-003</u> <u>2023-004 (M)</u> <u>2023-008</u> <u>2023-020</u> <u>2023-021 (M)</u>
10.553, 10.555, 10.556, 10.559, and 10.582	Child Nutrition Cluster	Unmodified	\$0	<u>2023-006</u> <u>2023-007</u> <u>2023-010</u>
10.565, 10.568, and 10.569	Food Distribution Cluster, including COVID-19	Unmodified	\$0	<u>2023-006</u> <u>2023-007</u>
10.542	Pandemic EBT Food Benefits, including COVID-19	Qualified	\$0	<u>2023-001</u> <u>2023-002 (M)</u> <u>2023-003</u> <u>2023-022 (M)</u> <u>2023-023</u>
15.605, 15.611, and 15.626	Fish and Wildlife Cluster	Unmodified	\$0	<u>2023-024</u> <u>2023-025</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds, including COVID-19	Unmodified	\$0	<u>2023-006</u> <u>2023-007</u> <u>2023-026</u> <u>2023-027</u> <u>2023-028</u> <u>2023-029</u> <u>2023-030</u> <u>2023-031</u> <u>2023-032</u>
84.010	Title I Grants to Local Educational Agencies	Unmodified	\$0	<u>2023-006</u> <u>2023-007</u> <u>2023-010</u> <u>2023-012</u> <u>2023-033</u>
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Unmodified	\$0	<u>2023-006</u> <u>2023-007</u> <u>2023-010</u> <u>2023-012</u>
84.425	Education Stabilization Fund, including COVID-19	Unmodified	\$0	<u>2023-006</u> <u>2023-007</u> <u>2023-010</u>
93.575 and 93.596	CCDF Cluster, including COVID-19	Adverse	\$205,833 known plus an undeterminable amount	<u>2023-001</u> <u>2023-002 (M)</u> <u>2023-003</u> <u>2023-006</u> <u>2023-007</u> <u>2023-008</u> <u>2023-010 (M)</u> <u>2023-034 (M)</u> <u>2023-035</u> <u>2023-036</u> <u>2023-037</u>

<b>Assistance Listing Number(s)</b>	<b>Name of Major Federal Program or Cluster</b>	<b>Opinion</b>	<b>Questioned Costs</b>	<b>Audit Finding Number(s)</b>
93.775, 93.777, and 93.778	Medicaid Cluster, including COVID-19	Qualified	\$239,198 known plus an undeterminable amount	<u>2023-001</u> <u>2023-002 (M)</u> <u>2023-003</u> <u>2023-004 (M)</u> <u>2023-005</u> <u>2023-008</u> <u>2023-011</u> <u>2023-013 (M)</u> <u>2023-014</u> <u>2023-015</u> <u>2023-016</u> <u>2023-017</u> <u>2023-018</u> <u>2023-019</u> <u>2023-038</u> <u>2023-039</u> <u>2023-040</u> <u>2023-041</u>
93.069	Public Health Emergency Preparedness	Unmodified	\$0	<u>2023-011</u> <u>2023-042</u>
93.268	Immunization Cooperative Agreements, including COVID-19	Unmodified	\$0	<u>2023-011</u> <u>2023-043</u> <u>2023-044</u>
93.499	Low Income Household Water Assistance Program, including COVID-19	Unmodified	\$0	<u>2023-011</u>
93.558	Temporary Assistance for Needy Families	Qualified	\$97 known plus an undeterminable amount	<u>2023-001</u> <u>2023-002 (M)</u> <u>2023-003</u> <u>2023-004 (M)</u> <u>2023-008</u> <u>2023-011</u> <u>2023-045</u> <u>2023-046</u> <u>2023-047</u> <u>2023-048</u> <u>2023-049</u> <u>2023-050</u>
93.563	Child Support Services	Unmodified	Undeterminable	<u>2023-008</u> <u>2023-009</u>
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	Qualified	\$99,995 known plus an undeterminable amount	<u>2023-001</u> <u>2023-002 (M)</u> <u>2023-003</u> <u>2023-005</u> <u>2023-008</u> <u>2023-015</u> <u>2023-051</u> <u>2023-052 (M)</u> <u>2023-053</u> <u>2023-054 (M)</u> <u>2023-055 (M)</u>
93.568	Low-Income Home Energy Assistance, including COVID-19	Adverse	\$6,659 known plus an undeterminable amount	<u>2023-001</u> <u>2023-002 (M)</u> <u>2023-003</u> <u>2023-008</u> <u>2023-009</u> <u>2023-011</u> <u>2023-056</u> <u>2023-057 (M)</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	\$1,055 known plus an undeterminable amount	2023-001 2023-002 (M) 2023-003 2023-004 (M) 2023-005 2023-011 2023-013 (M) 2023-014 (M) 2023-015 2023-016 2023-017 2023-018 2023-019
96.001	Disability Insurance/SSI Cluster	Unmodified	\$0	Not Applicable

### Major Federal Programs Audited by Others

Assistance Listing Number(s)	Name of Major Federal Program or Cluster	Opinion	Questioned Costs	Audit Finding Number(s)
14.195 and 14.856	Section 8 Project-Based Cluster	Unmodified	\$0	Not Applicable
14.275	Housing Trust Fund	Unmodified	\$0	Not Applicable
17.225	Unemployment Insurance, including COVID-19	Qualified	Undeterminable	2023-058 (M) 2023-059 (M) 2023-060 (M)
21.023	Emergency Rental Assistance Program, including COVID-19	Unmodified	\$0	Not Applicable
21.026	Homeowner Assistance Fund, including COVID-19	Unmodified	\$0	Not Applicable

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