



# OAG

Office of the Auditor General

201 N. Washington Square, Sixth Floor • Lansing, Michigan 48913 • Phone: (517) 334-8050 • [audgen.michigan.gov](http://audgen.michigan.gov)

**Doug A. Ringler, CPA, CIA**  
Auditor General

March 3, 2025

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 February 2025. 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	Dropout Recovery Programs - (per)		313-0270-25
Health and Human Services and Technology, Management, and Budget	State Electronic Birth and Death Records - (per)		391-0595-25
Transportation	Permitting Activities - (per)		591-0171-25

- 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
Insurance and Financial Services	Office of Banking - (per)	651-0145-25

- 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
Health and Human Services	Adult Protective Services - (fol)	491-2601-20F
<b>Approved Objective:</b>		
1. To determine whether the Department of Health and Human Services had taken appropriate corrective measures in response to our audit report issued February 2022.		

Department	Audit Title and Type	Project Number
Military and Veterans Affairs	Michigan Veterans' Facility Authority - (per)	512-0150-24
<b>Approved Objective Removal:</b>		
After reviewing additional MVFA information, it was determined that the work performed for our objective to assess the sufficiency of MVFA's oversight of complaints related to Michigan veteran homes would be more clearly presented under one of the remaining objectives, which is regarding the sufficiency of MVFA's efforts to establish a system of oversight to preserve the health and welfare of Michigan veteran homes' residents.		

- 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
Labor and Economic Opportunity	Michigan Economic Development Corporation, Opinion on Financial Statements and Report on Internal Control, Compliance, and Other Matters, for the Fiscal Year Ended September 30, 2024 - (fin)	815-0406-25	March 2025
Technology, Management, and Budget	Michigan State Employees' Retirement System Report on Internal Control, Compliance and Other Matters, for the Fiscal Year Ended September 30, 2024 - (fin)	171-0151-25	March 2025
Labor and Economic Opportunity	Michigan Strategic Fund, Opinion on Financial Statements and Report on Internal Control, Compliance, and Other Matters, for the Fiscal Year Ended September 30, 2024 - (fin)	185-0401-25	April 2025
Licensing and Regulatory Affairs	Cannabis Regulatory Agency - (fol)	641-0433-22F	April 2025
State	Branch Operations Division - (per)	231-0333-24	April 2025

#### 4. Report Preparation Con't

Department	Audit Title and Type	Project Number	Estimated Audit Release Date
Technology, Management, and Budget	Michigan Public School Employees' Retirement System, Opinion on Financial Statements and Report on Internal Control, Compliance, and Other Matters, for the Fiscal Year Ended September 30, 2024 - (fin)	171-0152-25	April 2025
Technology, Management, and Budget	Michigan State Police Retirement System, Report on Internal Control, for the Fiscal Year Ended September 30, 2024 - (fin)	171-0154-25	April 2025

#### 5. Audits Released

Department	Audit Title and Type	Project Number	Date Released	Number of Material Weaknesses	Reportable Conditions
Technology, Management, and Budget	State Sponsored Group Insurance Fund, Report on Internal Control, Compliance, and Other Matters, for the Fiscal Year Ended September 30, 2024 - (fin)	171-0143-25	02/07/2025	None Reported	None Reported
Technology, Management, and Budget	Michigan State Employees' Retirement System, Independent Auditor's Opinion on Financial Statements, for the Fiscal Year Ended September 30, 2024 - (fin)	171-0151-25	02/14/2025	N/A	N/A
Technology, Management, and Budget	Michigan State Police Retirement System, Independent Auditor's Opinion on Financial Statements, for the Fiscal Year Ended September 30, 2024 - (fin)	171-0154-25	02/14/2025	N/A	N/A
Technology, Management, and Budget	Michigan Military Retirement Provisions, Independent Auditor's Opinion on Financial Statements, for the Fiscal Year Ended September 30, 2024 - (fin)	171-0158-25	02/14/2025	N/A	N/A
Technology, Management, and Budget	Michigan Judges' Retirement System, Independent Auditor's Opinion on Financial Statements, for the Fiscal Year Ended September 30, 2024 - (fin)	171-0153-25	02/18/2025	N/A	N/A

## 5. Audits Released Con't

Department	Audit Title and Type	Project Number	Date Released	Number of	
				Material Weaknesses	Reportable Conditions
Transportation	Vehicle Fleet and Equipment Management - (per)	591-0415-24	02/19/2025	1	3
Licensing and Regulatory Affairs	Michigan Automated Prescription System, Bureau of Professional Licensing - (fol)	641-0220-20F	02/27/2025	0	0
Legislature	Michigan Legislative Retirement System, Report on Internal Control, Compliance, and Other Matters, for the Fiscal Year Ended September 30, 2024 - (fin)	900-0140-25	02/28/2025	None Reported	None Reported

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,



Doug Ringler  
Auditor General

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