



Doug A. Ringler, CPA, CIA
Auditor General

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

April 1, 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 March 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	Pupil Membership - Pupil Audit Process* - (per)	313-0400-25
*This includes the former Dropout Recovery Programs (per) 313-0270-25.		
Environment, Great Lakes, and Energy	Selected Environmental Permit Issuance and Oversight, Water Resources Division - (per)	761-0180-25
Labor and Economic Opportunity	Going Pro - (per)	186-0412-25
Licensing and Regulatory Affairs	Michigan Indigent Defense Commission - (per)	641-0460-25
Technology, Management, and Budget	State Surplus - (per)	171-0139-25

- 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
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
Health and Human Services	Michigan Long-Term Care Ombudsman Program - (fol)	391-0571-21F
Approved Objective:		
1. To determine whether the Department of Health and Human Services had taken appropriate corrective measures in response to our audit report issued May 2022.		

Department	Audit Title and Type	Project Number
State Police	Michigan Justice Training Fund - (fin)	551-0101-25
Approved Objectives:		
1. To express an opinion on whether the Michigan Justice Training Fund financial schedule is fairly presented in accordance with accounting principles generally accepted in the United States of America.		
2. To issue a report on internal control over financial reporting and on compliance and other matters in accordance with generally accepted government auditing standards.		
We will include an emphasis of matter in our opinion informing the reader that the financial schedule presents only the sources and uses of the funds, and do not purport to, and do not, present a complete financial presentation of either the Michigan Commission on Law Enforcement Standards or the State's General Fund as of September 30, 2024 and September 30, 2023 in accordance with accounting principles generally accepted in the United States of America.		

Department	Audit Title and Type	Project Number
Technology, Management, and Budget	Michigan Public School Employees' Retirement System Schedules of Employer Pension and OPEB Allocations and Schedules of Collective Pension and OPEB Amounts for the fiscal year ended September 30, 2024 - (fin)	171-0164-25
Approved Objectives:		
1. To express an opinion on whether the entity's financial schedules are fairly presented in accordance with accounting principles generally accepted in the United States of America.		
2. To communicate matters to third parties as required by generally accepted auditing standards.		

Department	Audit Title and Type	Project Number
Technology, Management, and Budget	Michigan State Employees' Retirement System Schedule of Employer Allocations and Schedules of Pension and OPEB Amounts by Employer for the fiscal year ended September 30, 2024 - (fin)	171-0165-25
Approved Objectives:		
1. To express an opinion on whether the entity's financial schedules are fairly presented in accordance with accounting principles generally accepted in the United States of America.		
2. To communicate matters to third parties as required by generally accepted auditing standards.		

- 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
State Police	Efforts to Properly Handle and Safeguard Physical Media and Devices, Computer Crimes Unit - (per) (Previously titled Computer Crimes Unit, Intelligence Operations Division)	551-0147-24	May 2025

5. Audits Released

Department	Audit Title and Type	Project Number	Date Released	Number of	
				Material Weaknesses	Reportable Conditions
Treasury	Bureau of State Lottery Annual Comprehensive Financial Report, Opinion on Financial Statement and Report on Internal Control, for the Fiscal Years Ended September 30, 2024 and 2023 - (con)	N/A	03/04/2025	None Reported	None Reported
Labor and Economic Opportunity	Michigan Strategic Fund, Opinion on Financial Statements for the Fiscal Year Ended September 30, 2024 - (fin)	185-0401-25	03/06/2025	N/A	N/A
Technology, Management, and Budget	Michigan Public School Employees' Retirement System, Opinion on Financial Statements for the Fiscal Year Ended September 30, 2024 - (fin)	171-0152-25	03/10/2025	N/A	N/A
Labor and Economic Opportunity	Unemployment Insurance Agency - Unemployment Compensation Fund - Single Audit Report for the Fiscal Year Ended September 30, 2024 - (con)	N/A	03/12/2025	3	0
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	03/13/2025	None Reported	None Reported

5. Audits Released Con't

Department	Audit Title and Type	Project Number	Date Released	Number of	
				Material Weaknesses	Reportable Conditions
Labor and Economic Opportunity	Unemployment Insurance Agency - Compensation Fund - Report on Internal Control, Compliance, and Other Matters, for the Fiscal Year Ended September 30, 2024 - (con)	N/A	03/13/2025	1	2
Labor and Economic Opportunity	Unemployment Insurance Agency - Contingent Fund - Report on Internal Control, Compliance, and Other Matters, for the Fiscal Year Ended September 30, 2024 - (con)	N/A	03/13/2025	None Reported	1
Labor and Economic Opportunity	Unemployment Insurance Agency - Obligation Trust Fund - Report on Internal Control, Compliance, and Other Matters, for the Fiscal Year Ended September 30, 2024 - (con)	N/A	03/13/2025	None Reported	None Reported
Labor and Economic Opportunity	Michigan Occupational Safety and Health Administration - (per)	186-0441-24	03/19/2025	0	0
Agriculture and Rural Development	Farm Produce Authority - Financial Report for the Fiscal Year Ended December 31, 2024 - (con)	N/A	03/26/2025	None Reported	None Reported
Corrections	Baraga Correctional Facility - (per)	471-0207-23	03/27/2025	4	3
Corrections	Richard A. Handlon Correctional Facility - (per)	471-0215-23	03/27/2025	1	3
Corrections	Ionia Correctional Facility - (per)	471-0233-23	03/27/2025	5	2
Labor and Economic Opportunity	Self Insurers' Security Fund - Independent Auditor's Report on the Financial Statements, for the Calendar Year Ended December 31, 2024 - (fin)	186-0101-25	03/27/2025	N/A	N/A
Labor and Economic Opportunity	Michigan State Housing Development Authority - Single Audit Report for the Fiscal Year Ended June 30, 2024 - (con)	N/A	03/27/2025	1	1

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