



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

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June 2, 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 May 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)	
Health and Human Services	Michigan State Disbursement Unit, Office of Child Support - (per)	491-0142-25
Health and Human Services	Training and Staff Development (Office of Workforce Development/Training) - (per)	491-0316-25
Health and Human Services	Partnership. Accountability. Training. Hope. (PATH) Program Deferrals - (per)	491-3302-25
Labor and Economic Opportunity	Michigan Economic Development Corporation (MEDC) Reporting - (per)	815-0230-25

- 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
Transportation	Permitting Activities - (per)	591-0171-25

- 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
Licensing and Regulatory Affairs	Liquor Purchase Revolving Fund, Michigan Liquor Control Commission - (fin)	641-0161-25

**Approved Objectives:**

1. To express an opinion on whether the entity's financial statements are 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 statements of the fund do not purport to, and do not, present fairly the financial position of the State of Michigan as of September 30, 2024, the changes in its financial position or, where applicable, its cash flows for the year ended in accordance with accounting principles generally accepted in the United States of America.

Department	Audit Title and Type	Project Number
Technology, Management and Budget - (per)	State Surplus - (per)	171-0139-25

**Approved Objectives:**

1. To assess the effectiveness of State Surplus' efforts to ensure the accuracy and completeness of revenues from asset sales.
2. To assess the effectiveness of State Surplus' efforts to ensure that surplus assets were properly inventoried, sold, or disposed.
3. To assess the effectiveness of selected security and access controls over State Surplus systems.

Department	Audit Title and Type	Project Number
Transportation	Bureau of Finance and Administration - (fol)	591-0130-19F

**Approved Objective:**

1. To determine whether the Department of Transportation had taken appropriate corrective measures in response to our audit report issued February 2020.

- 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
Licensing and Regulatory Affairs	Liquor Purchase Revolving Fund, Michigan Liquor Control Commission, Report on Internal Control, Compliance, and Other Matters for the Fiscal Year Ended September 30, 2023 - (fin)	641-0161-24	June 2025
State Budget Office	2024 Statewide Single Audit - (sa)	000-0100-25	June 2025

## 5. Audits Released

Department	Audit Title and Type	Project Number	Date Released	Number of	
				Material Weaknesses	Reportable Conditions
State	Branch Operations Division - (per)	231-0333-24	05/01/2025	0	4
Labor and Economic Opportunity	Self-Insurers' Security Fund, Report on Internal Control, Compliance, and Other Matters for the Calendar Year Ended December 31, 2024 - (fin)	186-0101-25	05/14/2025	None Reported	None Reported
Labor and Economic Opportunity	Unemployment Insurance Agency - Administration Fund - Report on Internal Control, Compliance, and Other Matters, for the Fiscal Year Ended September 30, 2024 - (con)	N/A	05/16/2025	None Reported	None Reported
Labor and Economic Opportunity	Unemployment Insurance Agency - Administration Fund - Single Audit Report for the Fiscal Year Ended September 30, 2024 - (con)	N/A	05/16/2025	None Reported	None Reported
State Police	Handling and Safeguarding of Physical Media and Devices, Computer Crimes Unit - (per)	551-0147-24	05/22/2025	0	4
Licensing and Regulatory Affairs	Liquor Purchase Revolving Fund, Michigan Liquor Control Commission, Independent Auditor's Report on the Financial Statements for the Fiscal Year Ended September 30, 2023 - (fin)	641-0161-24	05/29/2025	N/A	N/A

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