

# Single Audit Report

**Report Number:**  
**000-0100-25**

*State of Michigan*

**Released:  
June 2025**

*Fiscal Year Ended September 30, 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
	1 material weakness	3 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
\$36.1 billion	15 programs	7 programs	1 program	\$973,257	11	48
Number of findings repeated from the prior audit					10	27
*5 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	Qualified	Undeterminable	2024-002 2024-003 (M) 2024-004 2024-005 (M) 2024-006
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children, including COVID-19	Unmodified	\$0	2024-018 2024-019
10.646	Summer Electronic Benefit Transfer Program for Children	Unmodified	\$0	2024-002 2024-003 (M) 2024-004 2024-008 2024-009 2024-010
12.401	National Guard Military Operations and Maintenance (O&M) Projects	Unmodified	\$0	2024-020 2024-021
20.205	Highway Planning and Construction, including COVID-19	Unmodified	\$0	2024-022
21.027	Coronavirus State and Local Fiscal Recovery Funds, including COVID-19	Unmodified	\$0	2024-001 2024-008 2024-009 2024-023 2024-024 2024-025 2024-026 2024-027 2024-028
66.458	Clean Water State Revolving Fund	Unmodified	\$0	Not Applicable
66.468	Drinking Water State Revolving Fund	Unmodified	\$0	Not Applicable
84.002	Adult Education - Basic Grants to States	Unmodified	\$0	2024-001 2024-008 2024-009 2024-010 2024-029
84.032 G, L	Federal Family Education Loans - Guaranty Agency and Lender	Unmodified	\$0	Not Applicable
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	Unmodified	\$0	2024-001 2024-030
84.181	Special Education-Grants for Infants and Families, including COVID-19	Unmodified	\$0	2024-008 2024-009 2024-010
84.287	Twenty-First Century Community Learning Centers	Unmodified	\$0	2024-008 2024-009 2024-010 2024-031
93.575 and 93.596	CCDF Cluster, including COVID-19	Qualified	\$586	2024-002 2024-003 (M) 2024-004 2024-008 2024-009 2024-010 2024-032 2024-033 2024-034 2024-035 (M) 2024-036

<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	\$956,293 known plus an undeterminable amount	2024-002 2024-003 (M) 2024-004 2024-005 (M) 2024-006 2024-007 2024-011 2024-012 (M) 2024-013 2024-014 2024-015 2024-016 2024-017 2024-037 2024-038 2024-039 2024-040 2024-041 2024-042 2024-043
93.558	Temporary Assistance for Needy Families	Qualified	\$6,443 known plus an undeterminable amount	2024-002 2024-003 (M) 2024-004 2024-005 (M) 2024-011 2024-044 2024-045 2024-046 2024-047 2024-048
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	Qualified	\$892	2024-001 2024-002 2024-003 (M) 2024-004 2024-007 2024-049 2024-050 (M) 2024-051 (M) 2024-052 (M) 2024-053 (M)
93.568	Low-Income Home Energy Assistance	Qualified	\$4,397	2024-002 2024-003 (M) 2024-004 2024-011 2024-054 2024-055 (M)
93.767	Children's Health Insurance Program, including COVID-19	Adverse	\$4,646 known plus an undeterminable amount	2024-002 2024-003 (M) 2024-004 2024-005 (M) 2024-007 2024-011 2024-012 (M) 2024-013 (M) 2024-014 2024-015 2024-016 2024-017
93.994	Maternal and Child Health Services Block Grant to the States	Unmodified	\$0	2024-011
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters), including COVID-19	Unmodified	\$0	2024-056 2024-057

## Major Federal Programs Audited by Others

Assistance Listing Number(s)	Name of Major Federal Program or Cluster	Opinion	Questioned Costs	Audit Finding Number(s)
14.871 and 14.879	Housing Voucher Cluster, including COVID-19	Unmodified	\$0	Not Applicable
17.225	Unemployment Insurance, including COVID-19	Qualified	Undeterminable	2024-058 (M) 2024-059 (M) 2024-060 (M)

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