



OAG

Office of the Auditor General

Report Summary

*Report on Internal Control, Compliance, and
Other Matters
Liquor Purchase Revolving Fund
Michigan Liquor Control Commission (MLCC)
Department of Licensing and Regulatory Affairs
Fiscal Year Ended September 30, 2023*

Report Number:
641-0161-24

Released:
June 2025

Generally accepted government auditing standards require an auditor to report on internal control over financial reporting; compliance with provisions of laws, regulations, contracts, or grant agreements that have a material effect on the financial statements; and other matters coming to the attention of the auditor during the completion of a financial audit. We are issuing this report in conjunction with our independent auditor's report on the Liquor Purchase Revolving Fund's financial statements dated May 21, 2025.

Findings Related to Internal Control, Compliance, and Other Matters	Material Weakness	Significant Deficiency	Agency Preliminary Response
MLCC lacked key controls including spirit purchase and sale reconciliations, spirit ordering oversight, inventory oversight, and others (Finding 1).		X	Agrees

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