The background of the entire page is a photograph of the Michigan State Capitol building at dusk. The building's dome is illuminated with warm yellow lights, and the sky is a mix of soft pinks, oranges, and blues. A large, leafy tree stands to the right of the building. In the foreground, a paved path curves through a green lawn. On the left side of the image, there are several white, stylized arrow-like graphic elements pointing towards the center.

2025

Annual Report

Office of the Auditor General



Doug A. Ringler, CPA, CIA
Auditor General

The auditor general
shall conduct post audits
of financial transactions and
accounts of the state and of all
branches, departments,
offices, boards, commissions,
agencies, authorities and
institutions of the state established
by this constitution or by law, and
performance post audits thereof.

The auditor general may make
investigations pertinent to
the conduct of audits.

*- Article IV, Section 53 of the
Michigan Constitution*



OAG

Office of the Auditor General

Doug A. Ringler, CPA, CIA
Auditor General

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

Senators, Representatives, and Interested Parties:

I am pleased to provide our fiscal year 2025 annual report.

Our audit of the *State of Michigan Annual Comprehensive Financial Report* assessed \$93.7 billion in primary State government and component unit expenses and \$141.6 billion in total fiduciary fund assets held by the State.

We also evaluated \$36.1 billion in federal funds expended by the State with our Statewide Single Audit and we issued independent auditor's opinions for 19 other financial audits.

The OAG team also issued 17 performance audits and 9 follow-up reports, including Pupil Transportation (313-0212-23), Office of Recipient Rights (391-0120-24), Disaster Recovery of IT Systems (171-0511-24), and three State correctional facility audits (471-0207-23, 471-0233-23, and 471-0215-23).

We were honored to receive a national award for the performance audit on Selected Activities Related to Investigation Timeliness and Complaint Intake, Michigan Department of Civil Rights (151-0200-22), released in August 2023. This year we hosted the annual National State Auditors Association conference with 1 territory and 37 states attending. I appreciated valuable time spent and information shared with our peer organizations across the United States.

The OAG has an exemplary team. We are committed to improving State government operations and the accountability of public funds for the benefit of Michigan now and into the future. We are dedicated to independence, objectivity, and transparency among OAG staff and in our work.

Thank you for your continued support. I look forward to another year of working together.

Sincerely,

Doug Ringler
Auditor General
November 19, 2025





Letter	1
Meet Our Team.....	3
Office Location.....	4
OAG History	5
Office Overview	
Mission.....	6
Responsibility	6
Organization.....	6
Employees	7
Quality Control	7
Audit Services	
Distribution of Direct Hours	8
Financial Audits	8
Performance Audits	9
Audit Finding Follow-Ups.....	9
Preliminary Survey Summaries	10
Attestation Engagements	10
Investigative Audits	10
Report Distribution	10
Auditee Response.....	11
Audit Value.....	11
Communications	
Reports	12
Monthly Summaries	12
Legislative Hearings and Meetings	12
State Relations Officer.....	12
Online Information	12
Service to the Profession.....	13
Awards and Recognition	
Presentations at National Conferences	14
National Awards	15
Fiscal Year 2025 Report Listing	16

Meet Our Team



Doug A. Ringler, CPA, CIA
Auditor General



Laura J. Hirst, CPA
Deputy Auditor General



Kelly C. Miller, MPA
State Relations Officer



Bryan W. Weiler, CFE
Chief Investigator



Craig M. Murray, CPA, CGFM, CIA
Director of Professional Practice



Dodi E. Smith, CPA, CISA
Chief Information Officer



Paul J. Green, CPA, CIA, CISA
Director of Administration



Office Location

Office of the Auditor General
Victor Center, Sixth Floor
201 N. Washington Square
Lansing, Michigan 48913

(517) 334-8050
audgen.michigan.gov



- Anderson House Office Building
- Connie B. Binsfeld Building

■ Victor Center

P Parking



- | | | |
|---------------------------------|---|--------------------------------|
| 1. Boji Tower | 7. Grandview Plaza Building | 13. Ottawa Building |
| 2. Capitol Commons Center | 8. Hall of Justice | 14. Double Tree by Hilton |
| 3. Deborah A. Stabenow Building | 9. John A. Hannah Building | 15. Richard H. Austin Building |
| 4. G. Mennen Williams Building | 10. Elliott-Larsen Building | 16. South Grand Building |
| 5. George W. Romney Building | 11. Michigan Economic Development Corporation | 17. Stevens T. Mason Building |
| 6. Grand Tower | 12. Murray D. VanWagoner Building | |

Connect With Us



@MIAUDGEN #MIAUDGEN



Check out michigan-office-of-the-auditor-general



Join us at [MichiganOfficeOfTheAuditorGeneral](https://www.facebook.com/MichiganOfficeOfTheAuditorGeneral)



<https://www.youtube.com/@MIAUDGEN>



Early OAG

The Michigan State Capitol opened in 1879 and was the State government's only active office building that housed all three branches of government. The Auditor General's Office was located on the east side of the south corridor on the first floor wrapping around the corner to the south side of the east wing, containing eight rooms and a fireproof vault. The Auditor General's Office also had space on the ground floor and was among the first to move into rooms on that floor. In 1885, electricians started wiring for electric lights and painters began to decorate the building's plain white plaster walls. In 1940, the Auditor General's combined first and ground floor offices housed seventy-nine staff. By the late 1960s and early 1970s, many of the offices in the Capitol were remodeled to accommodate more legislators in Lansing, and the Auditor General's Office along with several of the building's longtime occupants moved to other Lansing office buildings. The Capitol restoration began in 1987 and completed in 1992, and it is now a National Historic Landmark. The Auditor General's first floor Capitol space now serves as the offices of the Governor's Legislative Affairs Director and staff and the Senate Majority Leader and staff.

Source: *A History of The Auditor General's Office E120*, by Valerie Marvin, Michigan State Capitol Historian & Curator



Details About the OAG

1836

The Michigan Office of the Auditor General created as an elected office.

1837

Michigan was admitted to the Union as the 26th State.

1961

Eugene Wanger, a delegate to the Michigan Constitutional Convention, sponsored the amendment to establish an Auditor General in the Constitution.

1963

The Michigan Constitution prescribed that the Auditor General be appointed by a majority vote of the Legislature.

The Michigan Constitution (Article IV, Section 53) established the OAG in the legislative branch with the responsibility to conduct financial and performance post audits and investigations of State government operations.

Mission

Improve the accountability of public funds and to improve State government operations for the benefit of Michigan's citizens.

Overall Goal

Improve accounting and financial reporting practices and promote effectiveness, efficiency, and economy in State government.

Contact With Legislature

The audit report is the formal written contact that the OAG has with the Legislature. The reports are available at audgen.michigan.gov and via X, Facebook, and LinkedIn.

Who Does the OAG Audit?

The OAG audits State-level government and cannot audit local governments, school districts, private businesses, or individual taxpayers. This limit is set forth by the Michigan Constitution and Attorney General Opinion No. 6225.

44

Number of Auditors General since the OAG's creation in 1836.



Office Overview

Mission

The OAG's mission is to improve the accountability of public funds and to improve State government operations for the benefit of Michigan's citizens. The OAG best accomplishes its mission by adhering to the professional standards of the auditing profession and by promoting an atmosphere of independence, objectivity, and transparency among OAG staff and the people we serve.

Organization

Doug A. Ringler, the Auditor General, is the principal executive and has ultimate responsibility for OAG policies, practices, and reports. The Auditor General is appointed by the Legislature for an eight-year term. His first term began in June 2014 and he was reappointed in May 2022.

The Auditor General appointed Laura J. Hirst as Deputy Auditor General. Ms. Hirst is the Auditor General's principal aide in carrying out the OAG's responsibilities and in leading the Bureau of Audit Operations.

The OAG has five primary operational areas:

Bureau of Audit Operations

Responsible for conducting post financial and performance audits of the State of Michigan's executive, legislative, and judicial branches of government and other State entities and performing specific reviews in response to legislative requests. The Bureau also participates in joint National State Auditors Association audits with other states' audit agencies.

The Bureau has a specialized data extraction and analysis team and is organized into five audit divisions based on type of audits performed and activities audited:

- The *State of Michigan Annual Comprehensive Financial Report (SOMACFR)* financial audit, other mandated financial audits, and Government Operations audits.
- The Statewide Single Audit, other mandated financial audits, and Government Operations audits.
- Environmental, Infrastructure, and IT performance audits.
- Safety, Regulatory, and Economic Opportunity performance audits.
- Health, Human Services, and Education performance audits.

Responsibility

The Michigan Constitution established the OAG within the legislative branch of State government and set forth its responsibility to conduct financial and performance post audits and investigations of State government operations ([Article IV, Section 53](#)). In addition, certain sections of the *Michigan Compiled Laws* contain specific audit requirements in conformance with the constitutional mandate.

Fraud Investigative Services Team

Responsible for investigative audit work related to allegations of fraud, waste, or abuse involving State positions or taxpayer dollars. The Team advises OAG staff and collaborates with the legal community on fraud-related concerns. For more information, please follow the links: [What does the OAG investigate?](#) and [How to Report Fraud/Waste/Abuse Allegations to the OAG](#).

Office of Professional Practice

Responsible for performing quality assurance reviews of audit reports and working papers, editing audit reports, and conducting accounting and auditing research.

Office of Information Technology

Responsible for overseeing OAG IT infrastructure, developing and supporting OAG applications, and providing IT solutions and services required to meet the Office's technology needs. OIT is also responsible for IT security and information security governance.

Office of Administration

Responsible for human resource management, accounting and budgeting, audit report production, and officewide printing, purchasing, and clerical support.

Employees

The OAG had 176 employees, including the Auditor General, as of September 30, 2025. The OAG's commitment to professionalism and leadership in State governmental auditing is evidenced by the professional certifications achieved by its staff.

Many employees also actively participate as officers, board members, and committee members of national, State, and local accounting and auditing organizations.



Quality Control

Professional Standards

The OAG performs audits in accordance with the following professional standards and federal requirements:

- Generally accepted auditing standards of the American Institute of Certified Public Accountants.
- Government Auditing Standards issued by the Comptroller General of the United States.
- Title 2, U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

External Quality Control Review

Government Auditing Standards requires a triennial peer review of OAG operations. The peer review is performed by a six-person National State Auditors Association external quality control review team. In the most recent review (performed in October 2024), the peer review team provided the OAG with its thirteenth consecutive unmodified ("pass") opinion on its system of quality control. This is the highest level of opinion.

Independence

Auditing standards require auditor independence in fact and in appearance. The standards also define impairments to independence. The October 2024 peer review of OAG operations noted no impairments affecting the OAG's independence in providing auditing and other attestation services.

OAG Core Values

The OAG has 5 values that we incorporate into our daily activities:

Be a Good Teammate. Collaborate with others to improve your work and theirs. Help others win, then we all win. We are here as a team; no office is more important than the others.

Have Some Fun. There is nothing wrong with having some fun at work. When the job stops being fun, it is probably time to look for a new job.

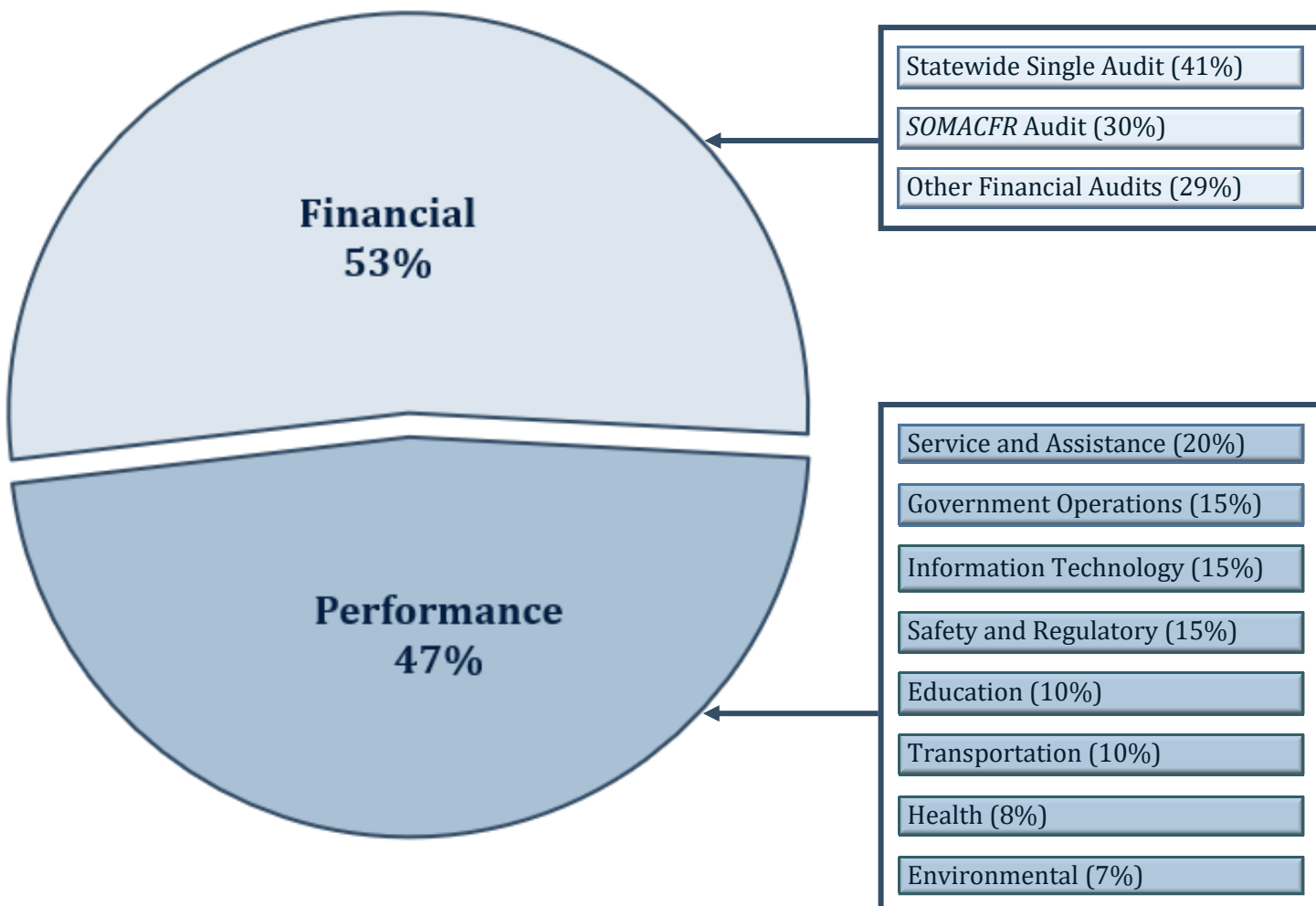
Own Your Work. Take pride in a job well done, admit if you made a mistake, and commit to doing better next time. . . then do better next time.

Make a Difference. Positively impact the agency operations where you audit and better our Office. Offer suggestions for improvement and actively contribute in meetings.

Empower Others. Share your knowledge and challenge others to develop your replacement. Being a good supervisor includes succession planning to ensure that others are ready to take over when needed.

Distribution of Direct Hours

The following chart shows the distribution of direct audit and other project hours by type:



Financial Audits

Financial audits are designed to provide reasonable assurance about whether the financial statements and/or financial schedules of an audited entity are presented fairly, in all material respects, in conformity with generally accepted accounting principles. The OAG conducts three types of financial audits:

State of Michigan Annual Comprehensive Financial Report (SOMACFR) Audit

- The SOMACFR is prepared by the Office of Financial Management, within the State Budget Office.
- The State's reporting entity includes the primary government (all funds, departments and agencies,

bureaus, boards, and commissions) and its component units.

- The SOMACFR includes the State's government-wide financial statements, fund financial statements for the State's major funds, combining and individual fund financial statements for nonmajor funds, and statistical data.
- The OAG issues an independent auditor's opinion on the financial statements, which is included within the published SOMACFR.

Financial Audits, *continued*

Statewide Single Audit

- This annual audit is required by the federal Single Audit Act and by State statute. The federal Act requires state and local governments that received \$750,000 or more of federal financial assistance in any fiscal year to have a comprehensive financial audit, including an assessment of the entity's compliance with federal program requirements.
- In the most recent Single Audit, the OAG audited 23 State programs considered major federal programs.
- The audit report, including the Auditor General's report on compliance, must be submitted to the federal government by June 30 each year for the previous fiscal year ended September 30.

Other Financial Audits

- State statute requires annual financial audits of certain entities.
- The OAG conducted 19 other required financial audits.
- Contracted auditors completed 15 financial audits.

Statewide Single Audit Results

Total Recommendations 64	Total Findings 60*
Repeat 37	Material weaknesses 11
New 27	Significant deficiencies 48

* Some findings contained both types of results.

Performance Audits

Performance audits compare criteria applicable to the audited entity with the activities that occurred. Findings and/or conclusions provide objective and independent analyses to program management and those charged with governance and oversight to facilitate decision-making and improve public accountability. We conduct performance audits based on the potential for improving the effectiveness and efficiency of State government operations. The OAG completed 17 performance audits during fiscal year 2025.

Audit Finding Follow-Ups

The OAG may follow up findings reported in previously issued performance audit reports to assess the entities' compliance with prior audit recommendations. Follow-ups typically focus on material conditions, which are considered more severe than reportable conditions. We may issue recommendations if corrective action was not effective at fostering improvements. We issued 9 follow-up reports during fiscal year 2025.

Performance Audits and Follow-Up Results

Total Recommendations 83	Total Findings 72
Repeat and rewritten 16	Material conditions 26
New 67	Reportable conditions 46



Preliminary Survey Summaries

A preliminary survey summary is a publicly released document in a report-like format that addresses only the results of a preliminary survey. A preliminary survey, performed at the beginning of a performance audit, is designed to obtain an understanding of the core activities within an entity or a program. These procedures are limited and are not considered a completed performance audit.

If the results of a preliminary survey do not identify significant potential program improvements and/or risks of deficiencies that could impair management's ability to operate a program effectively or efficiently, we terminate the performance audit and move our resources to a more value-driven project. For fiscal year 2025, we issued 4 preliminary survey summaries.

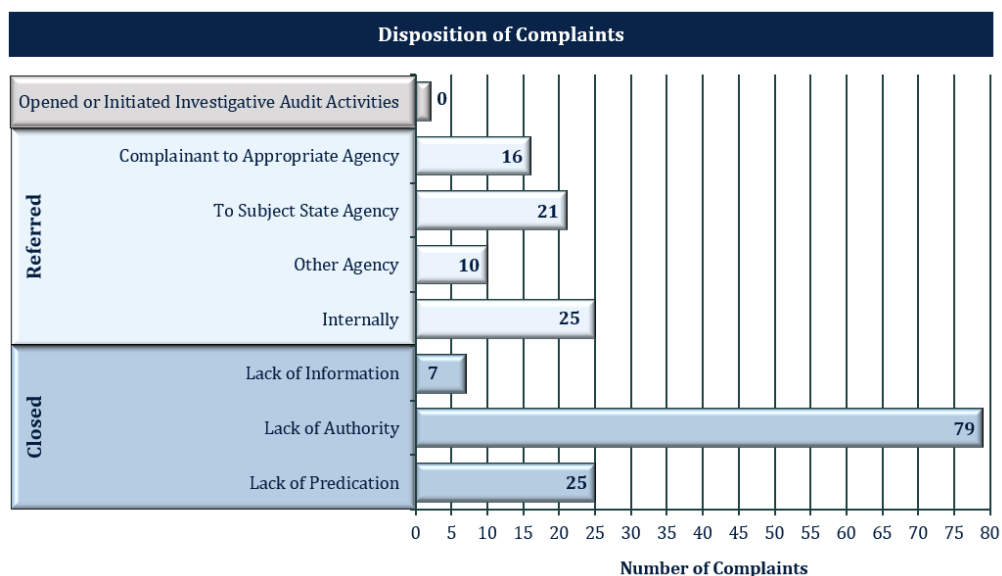
Attestation Engagements

Attestation engagements involve examining, reviewing, or performing agreed-upon procedures on a subject matter or an assertion about a subject matter and reporting on the results. An attestation engagement can cover a broad range of financial or nonfinancial matters or subjects. During fiscal year 2025, the OAG conducted 2 attestation engagements.

Investigative Audits

The Fraud Investigative Services Team is responsible for responding to allegations of fraud, waste, and abuse. Allegations, or tips, are the most common method of initial fraud detection. State employees and the public report allegations to us through external or internal referral, our fraud hotline, e-mail, and telephone calls (see: [How to Report Fraud/Waste/Abuse Allegations to the OAG](#)). We evaluate each allegation before either moving forward internally or referring it for investigation to a more appropriate government body or law enforcement agency (see: [What does the OAG investigate?](#)).

We also train our financial and performance auditors to recognize potential fraud and to seek assistance from our Fraud Investigative Services Team if needed.



Report Distribution

We provide electronic access to all of our released reports. They are most often addressed to the chief executive officer of the audited entity and/or to the chair of its governing board or commission. On the day prior to a report's official release, we notify the audited entity, the Executive Office, and all State legislators.

On the day of release, our Office posts the report publicly to the OAG website and e-mails a report link to the House and Senate Fiscal Agencies; other State offices; and all others who have requested a copy of our reports upon release, including media. We also provide a link to the report on X, Facebook, and LinkedIn. We do not issue a news release for each report, but we do respond to all inquiries.

Auditee Response

Section 18.1462 of the *Michigan Compiled Laws* requires an audited agency to develop a plan to comply with the OAG audit recommendations and submit it to the State Budget Office (SBO) upon audit completion.

The State of Michigan Financial Management Guide (Part VII, Chapter 3, Section 100) requires the audited agency to develop the plan as early as practicable and within 60 days after report issuance and submit the plan to the Office of Internal Audit Services (OIAS), SBO. Within 30 days of receipt, OIAS will either accept the plan as final or contact the agency to take additional steps to finalize the plan. The OAG website includes the final plan to comply following each OAG audit report.

Audit Value

OAG reports provide independent, objective, and transparent information that legislative members can use in making informed decisions regarding program scope, structure, and funding. Investors and creditors can rely on OAG financial reports to assess the State's financial condition. In addition, our work offers citizens information about the oversight and accountability of taxes, fees, and other revenues paid to the State and whether those dollars are spent in accordance with statutes and guidelines.

Audit Universe

57

Number of projects released by the OAG in fiscal year 2025.

\$93.7 Billion

State of Michigan primary government and component unit expenses in 2025.

\$36 Billion

Federal funds expended in Michigan in 2025.

Over 90 Individual State Funds and Component Units

Our reports provide a continuing flow of information to assist the Legislature in its oversight.

18

Number of State departments.

Approximately 48,000

Number of classified Civil Service State employees as of September 30, 2025.

10,140,459*

Michigan's total population projection for 2026.

* Source: United States Census Bureau



Grand Haven South Pierhead Inner Light Beacon Stations
Photo credit: Meghan Day • 2025

Reports

OAG reports are the formal, written, and primary means of communicating audit results. The reports and other communications provide information about State government operations to the Legislature, audited agencies, residents, and interested parties.

Legislative Hearings and Meetings

The OAG welcomes the opportunity to brief committees and meet personally with legislators to provide audit report testimony, discuss specific issues identified within audit reports, respond to requests for our audit services, or provide information related to government operations to assist in their decision-making.

Online Information

OAG reports are released via e-mail and our website, and we post them on our X, Facebook, and LinkedIn accounts. Our website, audgen.michigan.gov, provides extensive information including:

- Recently released reports
- Reports scheduled for release
- Work in progress
- Completed projects by fiscal year
- Monthly summaries to the Legislature and Governor
- How to report fraud allegations
- Auditing FAQ
- Types of audits performed
- Professional standards
- Annual reports
- OAG organizational chart
- Office location

YouTube Channel:

- Visit our channel to learn more about the Auditor General and to hear from OAG staff.
- <https://www.youtube.com/@MIAUDGEN>.

Monthly Summaries

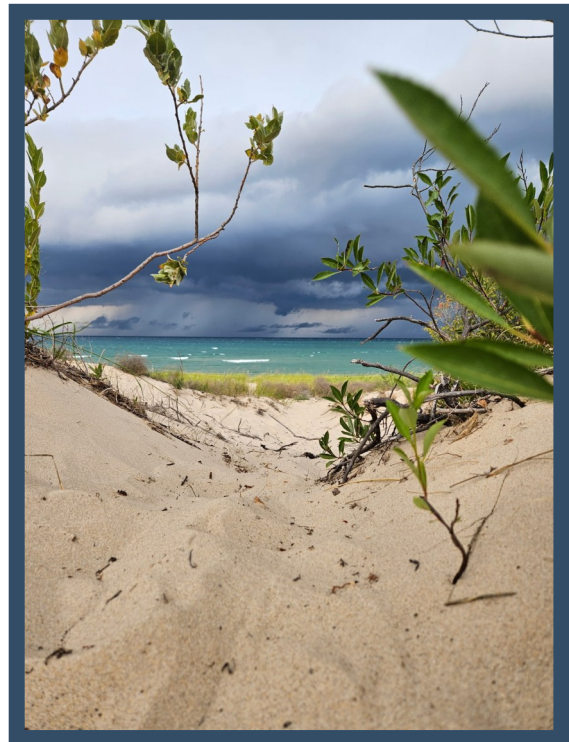
The Auditor General e-mails a monthly summary to all legislators and the Governor that identifies projects initiated during the prior month; any audits terminated; audit objectives established for ongoing projects; projects nearing completion, including estimated release dates; and audits released.

State Relations Officer

The OAG State Relations Officer's primary responsibility is to build relationships and facilitate communications with the Legislature, legislative fiscal agencies, the Executive Office, audited agencies, and the media. These communications include addressing questions about OAG operations and reports, facilitating requests for audit work, and coordinating report presentations to the Legislature upon request.

To reach the State Relations Officer/Public Information Officer:

- Phone: (517) 481-3946
- E-mail: kcmiller@audgen.michigan.gov



Lake Michigan from Platte Beach
Photo credit: Meghan Day • 2025



Auditor General Doug A. Ringler, CPA, CIA, serves as the Immediate Past President (2025-26) for the [National State Auditors Association \(NSAA\)](#) and served as President (2024-25) for the NSAA and on the Executive Committee (2023-24) for the [National Association of State Auditors, Comptrollers and Treasurers \(NASACT\)](#).



Craig M. Murray, CPA, CGFM, CIA, Director of Professional Practice. Craig currently serves on the following boards and committees:

- NASACT's Committee on Accounting, Reporting and Auditing
- NSAA's Audit Standards and Reporting Committee, Single Audit Committee, and Peer Review Committee
- Vice chair of [Association of Government Accountants' \(AGA's\) Financial Management Standards Board \(FMSB\)](#). The FMSB reviews exposure drafts from the [Governmental Accounting Standards Board \(GASB\)](#) and The [Federal Accounting Standards Advisory Board \(FASAB\)](#) and provides comments
- Treasurer of the [AGA Greater Lansing Chapter](#)

National State Auditors Association (NSAA)

The following OAG team members serve as 2025-26 NSAA Committee members:



Shelly M. Jensen, CPA, CISA,
Audit Division Administrator
**IT Conference Program
Committee, Chair**



Tracy L. Jelneck, CPA,
Audit Division Administrator
Single Audit



Rod A. Wlock
Audit Manager
Single Audit



Brittney E. Simon, CPA
Audit Manager
Performance Audit

State Association of Accountants, Auditors and Business Administrators (SAAABA)

The following OAG team members serve at SAAABA:



Jessica L. Lane
Senior Auditor
President



Daniel J. Palka
Senior Auditor
Director of Programs



Lori M. Leaming, CPA
Mentoring Program
Administrator
Director of Membership



Cali A. Garner, CPA
Audit Supervisor
Director of Education



Nanci A. Bashore, CPA, CFE, Audit Manager, serves as:

- [Association of Certified Fraud Examiners \(ACFE\), Greater Lansing, Michigan Chapter No. 143](#) Board Member
- [Midwestern Intergovernmental Audit Forum \(MIAF\)](#) Executive Committee State Representative



Maisha W. Andrychowski
Staff Auditor
Director of Programs



Nicholas J. Combs
Senior Auditor
Director of Website



Robert J. Erikson, CPA, Audit Supervisor, serves as:

- Member of the Central Michigan University PLK School of Accounting Advisory Committee



Kimberly R. Poljan, CPA, CIA, CFE
Senior Auditor
Immediate Past President

Presentations at National Conferences

2025 National State Auditors Association (NSAA) Conference

The OAG hosted the 2025 NSAA Annual Conference from June 10 through June 13, 2025 in East Lansing, Michigan. Doug Ringler received a resolution honoring his:

- Service to NSAA not only as President but also in various other roles.
- Commitment to serving the people of the State of Michigan for over 30 years in his public service career.

The conference brought together auditors from 37 states and 1 territory covering a variety of topics, including enterprise risk management, interactions between auditors and legislators, standards updates, fraud, audit efficiencies with artificial intelligence, state/federal partnerships, roundtable discussions, and other topics.



Auditor General Ringler is pictured with the other state auditors from across the country and one territory at the 2025 National State Auditors Association annual conference held in East Lansing.



(l to r): Doug Ringler, Michigan Auditor General and Pat McCarthy, Washington State Auditor

National Awards

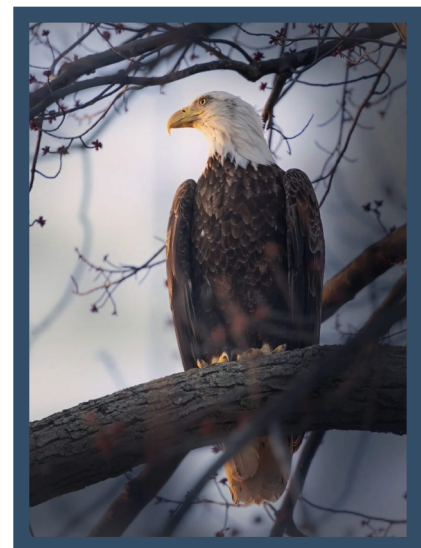
2025 National Legislative Program Evaluation Society (NLPES)

The OAG was presented with the 2025 NLPES Certificate of Impact for the performance audit on Selected Activities Related to Investigation Timeliness and Complaint Intake, Michigan Department of Civil Rights (151-0200-22), released in August 2023.

Congratulations to Yvonne Benn, Audit Division Administrator; Ivy Jaroche, Audit Manager; Angela Shinaver, Audit Supervisor; and Pebbles Adsit, Danielle Guilford, Dan Palka, Kim Poljan, and Lisa Taylor, team members.



The winners of the 2025 NLPES Certificate of Impact: (back row, l to r): Angela Shinaver, Yvonne Benn, Dan Palka, and Ivy Jaroche; (front row, l to r): Danielle Guilford, Kim Poljan, Pebbles Adsit, and Lisa Taylor.



Shiawassee National Wildlife Refuge, Saginaw, Michigan
Photo credit: Victor Feldpausch • 2025



Fiscal Year 2025 Report Listing

Department and Report Title/Project Number and Link to Completed Project Documents	Type of Audits and Other Projects			
	Financial Audit	Performance Audit or Follow-Up	Other	Contract Audit
Agriculture and Rural Development				
• Farm Produce Insurance Authority - Financial Report				●
Corrections				
• Baraga Correctional Facility/471-0207-23		●		
• Ionia Correctional Facility/471-0233-23		●		
• MDOC Prisoner Healthcare Contract - Letter to Representative Jaime Greene			●	
• Offender Success Vocational Programs, Offender Success Administration/471-0311-23		●		
• Richard A. Handlon Correctional Facility/471-0215-23		●		
Education				
• Pupil Transportation/313-0212-23		●		
• Selected Michigan Department of Education IT Systems/313-0590-24		●		
• Virtual Learning in Cyber Schools/313-0225-18F		●		
• Virtual Learning in Traditional Public Schools/313-0224-16F		●		
Health and Human Services				
• Medicaid Home Help Program/391-0708-19F		●		
• Michigan Long-Term Care Ombudsman Program, Health Services/391-0571-21F		●		
• Office of Family Advocate/491-2201-24		●		
• Office of Recipient Rights/391-0120-24		●		
• Partnership, Accountability, Training, Hope, (PATH) Program Deferrals/491-3302-24		●		
• Shawono Center - Letter to Director Elizabeth Hertel			●	
Insurance and Financial Services				
• Office of Banking - Preliminary Survey Summary/651-0145-25			●	
Labor and Economic Opportunity				
• Michigan Community Revitalization Program, Michigan Strategic Fund/186-0431-23		●		
• Michigan Economic Development Corporation - Financial Audit Report/815-0406-25	●			
• Michigan Occupational Safety and Health Administration/186-0441-24		●		
• Michigan State Housing Development Authority (A Component Unit of the State of Michigan) - Single Audit Report				●
• Michigan State Housing Development Authority (A Component Unit of the State of Michigan) - Financial Report				●
• Michigan Strategic Fund - Financial Audit Report/185-0401-25	●			
• Self-Insurers' Security Fund Annual Report 2024/186-0101-25	●			
• Unemployment Insurance Agency - Administration Fund - Financial Report				●
• Unemployment Insurance Agency - Administration Fund - Single Audit Report				●
• Unemployment Insurance Agency - Contingent Fund - Financial Report				●
• Unemployment Insurance Agency - Obligation Trust Fund - Financial Report				●
• Unemployment Insurance Agency - Unemployment Compensation Fund - Financial Report				●
• Unemployment Insurance Agency - Unemployment Compensation Fund - Single Audit Report				●
Legislature				
• Michigan Legislative Retirement System/900-0140-25	●			
• OAG Annual Report - Fiscal Year 2024			●	

Fiscal Year 2025 Report Listing



Department and Report Title/Project Number and Link to Completed Project Documents	Type of Audits and Other Projects			
	Financial Audit	Performance Audit or Follow-Up	Other	Contract Audit
Licensing and Regulatory Affairs				
• Cannabis Regulatory Agency/641-0433-22F		●		
• Michigan Automated Prescription System, Bureau of Professional Licensing/641-0220-20F		●		
• Michigan Liquor Control Commission/641-0161-24	●			
• Selected Activities Within the Bureau of Construction Codes/641-0240-20F		●		
Military and Veterans Affairs				
• County Veteran Service Fund - Letter to Representative Ron Robinson/511-0110-25			●	
• Michigan Veterans' Facility Authority/512-0101-25	●			
• Michigan Veterans' Facility Authority/512-0150-24		●		
Natural Resources				
• Motorized and Nonmotorized Trails/751-0115-24		●		
State				
• Branch Operations Division/231-0333-24		●		
State Police				
• Michigan Justice Training Fund, Michigan Commission on Law Enforcement Standards/551-0101-25	●			
• Handling and Safeguarding of Physical Media and Devices, Computer Crimes Unit/551-0147-24		●		
Technology, Management, and Budget				
• Disaster Recovery of IT Systems/171-0511-24		●		
• Michigan Judges' Retirement System/171-0153-25	●			
• Michigan Military Retirement Provisions/171-0158-25	●			
• Michigan Public School Employees' Retirement System/171-0152-25	●			
• Michigan Public School Employees' Retirement System - Schedules of Employer Pension and Other Postemployment Benefit Allocations and Schedule of Collective Pension and Other Postemployment Benefit Amounts/171-0164-25	●			
• Michigan State Employees' Retirement System/171-0151-25	●			
• Michigan State Employees' Retirement System - Schedule of Employer Allocations and Schedules of Pension and Other Postemployment Benefit Amounts By Employer/171-0165-25	●			
• Michigan State Police Retirement System/171-0154-25	●			
• State of Michigan Postemployment Life Insurance Benefit/171-0168-25	●			
• State of Michigan Single Audit/000-0100-25	●			
• State of Michigan 401K Plan/171-0156-25	●			
• State of Michigan 457 Plan/171-0157-25	●			
• State of Michigan Annual Comprehensive Financial Report /171-0010-25	●			
• State Sponsored Group Insurance Fund/171-0143-25	●			
• Revenue Subject to Constitutional Limitation - Section 26 - Attestation Engagement/171-0030-25			●	
• Total State Spending Paid to Units of Local Government - Section 30 - Attestation Engagement/171-0031-25			●	



Fiscal Year 2025 Report Listing

Department and Report Title/Project Number and Link to Completed Project Documents	Type of Audits and Other Projects			
	Financial Audit	Performance Audit or Follow-Up	Other	Contract Audit
Transportation				
• Blue Water Bridge - Preliminary Survey Summary/591-0122-25			•	
• Bureau of Finance and Administration/591-0130-19F		•		
• Mackinac Bridge Authority (A Discretely Presented Component Unit of the State of Michigan)				•
• Permitting Activities - Preliminary Survey Summary/591-0171-25			•	
• State Trunkline Bid Letting and Contracting - Preliminary Survey Summary/591-0402-25			•	
• Vehicle Fleet and Equipment Management/591-0415-24		•		
Treasury				
• Bureau of State Lottery				•
• Emergency 9-1-1 Fund/271-0265-24	•			
• Michigan Education Savings Program				•
• Michigan Education Trust (A Discretely Presented Component Unit of the State of Michigan)				•
• Michigan Finance Authority				•
• Michigan Integrated Tax Administration System (MIITAS)/271-0595-19F		•		
• State Building Authority				•

No audits were completed for the Departments of Attorney General; Civil Rights; Environment, Great Lakes, and Energy; and Lifelong Education, Advancement, and Potential.



Millennium Park, Kent County
Photo credit: Meghan Day • 2025



Report Fraud/Waste/Abuse

Online: audgen.michigan.gov/report-fraud

Hotline: (517) 334-8070