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Auditor General

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December 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 November 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 (Performance - per / Financial - fin / Follow-up - fol / Contracted - con / Single - sa / Review - rev / Investigative - inv)	Project Number
Civil Rights	Civil Rights Investigation - (per)	151-0201-26
Labor and Economic Opportunity	Michigan Employment Relations Commission - (per)	186-0209-26

- 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
Civil Rights	Selected Activities Related to Investigation Timeliness and Complaint Intake - (fol)	151-0200-22F

**Approved Objective:**

- To determine whether the Department of Civil Rights had taken appropriate corrective measures in response to our audit report issued August 2023.

Department	Audit Title and Type	Project Number
Corrections	Critical Incident Reporting, Correctional Facility Administration - (per)	472-0410-25

**Approved Objectives:**

1. To assess the effectiveness of MDOC's efforts to report all critical incidents occurring at correctional facilities.
2. To assess the effectiveness of MDOC's efforts to consistently categorize critical incidents occurring at correctional facilities.

- 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
Agriculture and Rural Development	Licensing Portal System - (per)	791-0595-25	January 2026
Health and Human Services	Partnership. Accountability. Training. Hope. (PATH) Program Deferrals - (per)	491-3302-25	January 2026
Natural Resources	State Park Concessions, Leases, and Operating Agreements - (fol)	751-0135-21F	January 2026
Transportation	Bureau of Bridges and Structures, Structure Program Division - (per)	591-0300-25	January 2026

**5. Audits Released**

Department	Audit Title and Type	Project Number	Date Released	Number of	
				Material Weaknesses	Reportable Conditions
Lifelong Education, Advancement, and Potential	Communication with Child Development and Care Program Providers Regarding Client Eligibility and the Associated Payments - (per)	313-0298-24	11/26/2025	3	4

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