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Auditor General

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February 2, 2026

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 January 2026. 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)	
None		

- 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
Health and Human Services	School Services Program - (per)	391-0741-25

Revised Objective:

- To assess the sufficiency of MDHHS's efforts to monitor the School Services Program contractor's administration of the random moment time study process.

This objective was revised to more clearly reflect the scope of our review.

Department	Audit Title and Type	Project Number
Labor and Economic Opportunity	Self-Insurers' Security Fund - (fin)	186-0101-26
Approved Objectives:		
<ol style="list-style-type: none"> 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. 		

- 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
Legislature	Michigan Legislative Retirement System, Report on Internal Control, for the Fiscal Year Ended September 30, 2025 - (fin)	900-0140-26	February 2026
Technology, Management, and Budget	State Sponsored Group Insurance Fund, Report on Internal Control, for the Fiscal Year Ended September 30, 2025 - (fin)	171-0143-26	February 2026
Technology, Management, and Budget	Michigan Judges' Retirement System, Opinion on Financial Statements and Report on Internal Control, for the Fiscal Year Ended September 30, 2025 - (fin)	171-0153-26	February 2026
Technology, Management, and Budget	Michigan Military Retirement Provisions, Opinion on Financial Statements and Report on Internal Control, for the Fiscal Year Ended September 30, 2025 - (fin)	171-0158-26	February 2026
Health and Human Services	Efforts to Monitor Established Service Level Agreements for the Medicaid Pharmacy Benefits Manager Contract - (per)	391-0117-25	March 2026
Health and Human Services	School Services Program - (per)	391-0741-25	March 2026
Technology, Management, and Budget	Michigan State Police Retirement System, Opinion on Financial Statements and Report on Internal Control, for the Fiscal Year Ended September 30, 2025 - (fin)	171-0154-26	March 2026
Technology, Management, and Budget	SIGMA - Selected Security and Application Controls - (per)	171-0595-25	March 2026
Health and Human Services	Oversight of Selected Support, Information, and Referral Hotlines - (per)	491-0211-24	April 2026

5. Audits Released

Department	Audit Title and Type	Project Number	Date Released	Number of	
				Material Weaknesses	Reportable Conditions
Military and Veterans Affairs	Michigan Veteran's Facility Authority - Financial Report for the Fiscal Year Ended September 30, 2025 - (con)	N/A	01/02/2026	None Reported	None Reported
Treasury	Michigan Education Trust - Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2025 - (con)	N/A	01/02/2026	None Reported	None Reported
Technology, Management, and Budget	State of Michigan 401K Plan, Report on Internal Control, for the Fiscal Year Ended September 30, 2025 - (fin)	171-0156-26	01/07/2026	None Reported	None Reported
Technology, Management, and Budget	State of Michigan 457 Plan, Report on Internal Control, for the Fiscal Year Ended September 30, 2025 - (fin)	171-0157-26	01/07/2026	None Reported	None Reported
Treasury	State Building Authority - Financial Report for the Fiscal Year Ended September 30, 2025 - (con)	N/A	01/07/2026	None Reported	None Reported
Legislature	Michigan Legislative Retirement System, Independent Auditor's Opinion on Financial Statements, for the Fiscal Year Ended September 30, 2025 - (fin)	900-0140-26	01/09/2026	N/A	N/A
Natural Resources	State Park Concessions, Leases, and Operating Agreements, Parks and Recreation Division - (fol)	751-0135-21F	01/13/2026	0	1
Health and Human Services	Michigan State Disbursement Unit, Office of Child Support - (per)	491-0142-25	01/16/2026	0	2
Technology, Management, and Budget	State Sponsored Group Insurance Fund, Opinion on Financial Statements, for the Fiscal Year Ended September 30, 2025 - (fin)	171-0143-26	01/26/2026	N/A	N/A
Agriculture and Rural Development and Technology, Management, and Budget	Licensing Portal System - (per)	791-0595-25	01/28/2026	1	0

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