



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
**DEPARTMENT OF TRANSPORTATION**  
LANSING

BRADLEY C. WIEFERICH, P.E.  
DIRECTOR

February 24, 2026

Chief Internal Auditor  
State Budget Office  
Office of Internal Audit Services  
111 S. Capitol Ave.  
7<sup>th</sup> Floor, Romney Bldg.  
Lansing, MI 48933

Dear Jessica Thomas:

Enclosed is the Michigan Department of Transportation corrective action plan in response to the Office of the Auditor General performance audit report on Vehicle Fleet and Equipment Management covering the period October 1, 2022 through June 30, 2024 (Project 591-0415-24).

If you have any questions, please contact Sonja Scheurer, Administrator, at 517-719-2170 or Jack Cotter, CPA, CGMA, Commission Auditor, at 517-335-5920.

Sincerely,

E-SIGNED by Bradley C. Wieferich, P.E.  
on 2026-02-24 13:35:37 EST

Bradley C. Wieferich, P.E.  
Director

Enclosure

cc:	Executive Office	Patrick McCarthy, MDOT
	Office of the Auditor General	Kim Zimmer, MDOT
	Senate Fiscal Agency	Adam Feldpausch, MDOT
	House Fiscal Agency	Aaron Johnson, MDOT
	House Appropriations Committee	Bob Ranck, MDOT
	Senate Appropriations Committee	Will Thompson, MDOT
	House Appropriations Subcommittee	Dee Parker, MDOT
	House Standing Committee	Jason Garza, MDOT
	State Transportation Commission Chair	Andy Esch, MDOT
	Gregg Brunner, MDOT	Jack Cotter, OCA
	Paul McDonald, MDOT	Brian Kent, OCA
	Jason Gutting, MDOT	

Michigan Department of Transportation  
 Vehicle Fleet and Equipment Management Audit (591-0415-24)  
 Issued by the Office of the Auditor General  
 February 2025  
 Department Final Corrective Action Plan

**Summary Response Matrix**

[Provide finding numbers in applicable category:]

	Complied	Will Comply	Partially Complied	Will Not Comply
Agrees	1, 4	2, 3		
Partially Agrees				
Disagrees				

**Final Corrective Action Plan (CAP)**

Finding Number 1

**Finding Title:** Improvements needed for monitoring vehicle travel logs.

**Is this an IT-related finding:** No.

Department Response

**Management Views:**

MDOT agrees with the recommendation.

**Planned Corrective Action (Management Response):**

MDOT reviewed its travel log and vehicle assignment verification procedures, forms, processes, and associated monitoring and oversight activities, and implemented enhanced coordination between MDOT-Finance and Bureau of Field Services (BFS) - Transportation Management & Systems Operations Division (TMSO) regarding MDOT's vehicle inventory and also implemented additional oversight, monitoring, and follow-up for travel logs, which included statewide coordination by September 30, 2025.

**Actual Compliance Date:**

September 30, 2025.

**Responsible Individual(s):**

Bureau of Finance-Financial Operations Division (Patrick McCarthy/Adam Feldpausch) and BFS-TSMO Division (Jason Gutting/Kim Zimmer).

Finding Number 2

**Finding Title:** Improvements needed for vehicle usage recording process.

**Is this an IT-related finding:** No.

Department Response

**Management Views:**

MDOT agrees with the recommendation.

**Planned Corrective Action (Management Response):**

MDOT has participated and been a leader in the national fleet performance metric initiative with utilization being a key metric. While SIGMA is the primary data source for recording utilization, M5 is one of several tools and metrics MDOT uses in its monitoring and oversight efforts to assess fleet utilization and replacement needs. During the pandemic, due to other critical and essential priorities, resources and functions in the fleet arena needed to be shifted, and in some cases, paused. Post pandemic, MDOT is in the process of reviewing its vehicle and equipment usage reporting process, procedures, and associated monitoring and oversight activities, and will incorporate any needed updates by March 31, 2026.

**Anticipated Compliance Date:**

March 31, 2026.

**Responsible Individual(s):**

BFS-TSMO Division (Jason Gutting/Kim Zimmer) and Bureau of Finance – Financial Operations Division (Patrick McCarthy/Adam Feldpausch).

Finding Number 3

**Finding Title:** Improvements needed for vehicle and equipment preventive maintenance and preparedness inspections policies and procedures.

**Is this an IT-related finding:** No.

Department Response

**Management Views:**

MDOT agrees with the recommendation.

**Planned Corrective Action (Management Response):**

Since 2010, MDOT has participated and has been a leader in the national fleet performance metric initiative through the American Association of State Highway Transportation Officials (AASHTO) and AASHTO's Equipment Management Technical Services Program (EMTSP), and in 2017, MDOT was recognized by AASHTO's Subcommittee on Maintenance for superior effort, dedication, and success of fleet performance metrics and the Fleet Performance Metrics Committee. MDOT was also named to the "100 Best Fleets in the Americas" for seven consecutive years from 2016 to 2022 in large part due to its priority on fleet performance metrics and its monitoring, oversight, and administration of the MDOT vehicle and equipment fleet.

**Comment on CAP from Michigan Office of the Auditor General (03/20/2026, 10:00 AM)**

The information provided is outside the audit period, and therefore, the OAG did not validate nor conclude on this information.

During the pandemic, due to other critical and essential priorities, resources and functions in the fleet arena needed to be shifted, and in some cases, paused. With respect to preventive maintenance (PM) services, MDOT's priority is on light, medium, and heavy-duty vehicles and trucks that are on the road and have the most impact on the traveling public. Prior to the pandemic, MDOT aligned with PM schedules for these vehicle types on average more than 95% of the time, and for Commercial Motor Vehicles on average more than 98% of the time. Post pandemic, MDOT will continue to prioritize PM services for these vehicle types as well as enhance PM services for other pertinent fleet inventory assets.

**Comment on CAP from Michigan Office of the Auditor General (03/20/2026, 10:00 AM)**

The information provided is outside the audit period, and therefore, the OAG did not validate nor conclude on this information.

**Comment on CAP from Michigan Office of the Auditor General (03/20/2026, 10:00 AM)**

In June 2021, the state of emergency executive orders related to the COVID-19 pandemic were rescinded; however, since that time, MDOT did not prioritize PM services for its vehicle fleet or other pertinent inventory assets.

In addition, with respect to inspections and in alignment with the fleet performance metric initiative, MDOT has had a robust process and procedure in place since 2014 that requires pre- and post-trip, commercial vehicle, and periodic inspections, which incorporate PM services and schedules. However, MDOT's inspection procedures do not incorporate pre-season bi-annual preparedness

**Comment on CAP from Michigan Office of the Auditor General (03/20/2026, 10:00 AM)**

We did not include pre- and post-trip inspections because they are completed by the driver and not an MDOT mechanic or qualified vendor. Included in our scope were the commercial motor vehicle (CMV) and periodic inspections.

events. This is because these events are geared and focused on the department's priority and commitment in communicating and collaborating on the importance of statewide preparedness for the upcoming winter and construction seasons on behalf of the citizens of the state and the safety of traveling public. As such, the pre-season preparedness events are more of a visual review with abbreviated checklists and include key presentations and safety messages aligning with MDOT's public and media communications while also serving as an important precursor and reinforcement for the required inspections that take place throughout the year. MDOT will review, update, and finalize its inspection and preventive maintenance processes, procedures, and associated monitoring and oversight activities.

**Anticipated Compliance Date:**  
March 31, 2026.

**Responsible Individual(s):**  
BFS-TSMO Division (Jason Gutting/Kim Zimmer).

Finding Number 4

**Finding Title:** Improvements needed for security and access controls over M5.

**Is this an IT-related finding:** Yes.

**IT System:** Fleet Management System - M5

Department Response

**Management Views:**

MDOT agrees with the recommendation.

**Planned Corrective Action (Management Response):**

MDOT implemented effective security and access controls over the M5 system with items a. through e. and item g. implemented by February 2025, and item f. implemented by October 31, 2025.

**Actual Compliance Date:**  
October 31, 2025.

**Responsible Individual(s):**  
BFS-TSMO Division (Jason Gutting/Kim Zimmer) and Office of Enterprise Information Management (Andy Esch).

**Comment on CAP from Michigan Office of the Auditor General (03/20/2026, 10:00 AM)**

MDOT acknowledges the importance of the "events" but has not incorporated them into its policies and procedures to require preparedness inspections be completed and documented.

**Comment on CAP from Michigan Office of the Auditor General (03/20/2026, 10:00 AM)**

These checklists contain two comprehensive pages of inspection items related to the vehicle's working condition and include **both** visual and physical inspection to ensure driver safety.

**Comment on CAP from Michigan Office of the Auditor General (03/20/2026, 10:00 AM)**

"Key presentations and safety messages aligning with MDOT's public and media communications while also serving as an important precursor and reinforcement for the required inspections that take place throughout the year" do not contribute to completing and documenting preparedness inspections.

