



# OAG

Office of the Auditor General

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**Doug A. Ringler, CPA, CIA**  
Auditor General

March 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 February 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)	
Environment, Great Lakes, and Energy, Labor and Economic Opportunity, Michigan State Housing Development Authority, and Michigan Strategic Fund	Brownfield Redevelopment Financing Program - (per)	186-0420-26
State	International Registration Plan - (per)	231-0251-26
Technology, Management, and Budget	Firewalls - (per)	171-0532-26
Technology, Management, and Budget	Vulnerability Scans and Responses - (per)	171-0535-26
Transportation	Office of Rail - (per)	591-0195-26

- 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.

<b>Department</b>	<b>Audit Title and Type</b>	<b>Project Number</b>
Health and Human Services	Utilization and Oversight of Select Michigan Public Health Institute (MPHI) Services and Activities - (per)	391-0111-26

**Approved Objectives:**

1. To assess the sufficiency of MDHHS's efforts to ensure it awards MPHI contracts and grants in compliance with applicable State laws and policies.
2. To assess the sufficiency of MDHHS's efforts to monitor its MPHI contracts and grants.
3. To assess the sufficiency of MDHHS's efforts to provide the Legislature MPHI project and deliverables information in accordance with State law requirements.

<b>Department</b>	<b>Audit Title and Type</b>	<b>Project Number</b>
Health and Human Services	Monitoring of Selected Child Welfare Caseloads - (fol)	491-2785-18F

**Approved Objective:**

1. To determine whether the Department of Health and Human Services had taken appropriate corrective measures in response to our audit report issued May 2022.

<b>Department</b>	<b>Audit Title and Type</b>	<b>Project Number</b>
Labor and Economic Opportunity	Michigan Employment Relations Commission (MERC) - (per)	186-0209-26

**Approved Objectives:**

1. To assess the sufficiency of the Bureau of Employment Relations' efforts to administer selected labor-management relations cases for MERC.
2. To assess the effectiveness of selected security and access controls over the MERC e-File system.

<b>Department</b>	<b>Audit Title and Type</b>	<b>Project Number</b>
Technology, Management, and Budget	Michigan Public School Employees' Retirement System Schedules of Employer Pension and OPEB Allocations and Schedule of Collective Pension and OPEB Amounts - (fin)	171-0164-26

**Approved Objectives:**

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 communicate matters to third parties as required by generally accepted auditing standards.

<b>Department</b>	<b>Audit Title and Type</b>	<b>Project Number</b>
Technology, Management, and Budget	Michigan State Employees' Retirement System Schedules of Employer Pension and OPEB Allocations and Schedule of Collective Pension and OPEB Amounts - (fin)	171-0165-26

**Approved Objectives:**

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 communicate matters to third parties as required by generally accepted auditing standards.

Department	Audit Title and Type	Project Number
Technology, Management, and Budget	Modernization of Legacy IT Systems - (fol)	171-0550-17F

**Approved Objective:**

- To determine whether the Department of Technology, Management, and Budget had taken appropriate corrective measures in response to our audit report issued September 2018.

Department	Audit Title and Type	Project Number
Transportation	Contractor and Consultant Performance Evaluation Process - (fol)	591-0425-22F

**Approved Objective:**

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

- 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
Labor and Economic Opportunity	Michigan Economic Development Corporation, Opinion on Financial Statements and Report on Internal Control, Compliance, and Other Matters, for the Fiscal Year Ended September 30, 2025 - (fin)	815-0406-26	March 2026
Labor and Economic Opportunity	Michigan Strategic Fund, Opinion on Financial Statements and Report on Internal Control, Compliance, and Other Matters, for the Fiscal Year Ended September 30, 2025 - (fin)	185-0401-26	April 2026
Technology, Management, and Budget	Michigan Public School Employees' Retirement System, Opinion on Financial Statements and Report on Internal Control, for the Fiscal Year Ended September 30, 2025 - (fin)	171-0152-26	April 2026

**5. Audits Released**

Department	Audit Title and Type	Project Number	Date Released	Number of	
				Material Weaknesses	Reportable Conditions
Legislature	Michigan Legislative Retirement System, Report on Internal Control, for the Fiscal Year Ended September 30, 2025 - (fin)	900-0140-26	02/03/2026	None Reported	None Reported
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	02/03/2026	None Reported	None Reported

**5. Audits Released Con't**

Department	Audit Title and Type	Project Number	Date Released	Number of	
				Material Weaknesses	Reportable Conditions
Technology, Management, and Budget	Michigan State Employees' Retirement System, Opinion on Financial Statements for the Fiscal Year Ended September 30, 2025 - (fin)	171-0151-26	02/05/2026	N/A	N/A
Technology, Management, and Budget	Michigan Judges' Retirement System, Opinion on Financial Statements for the Fiscal Year Ended September 30, 2025 - (fin)	171-0153-26	02/05/2026	N/A	N/A
Technology, Management, and Budget	Michigan State Police Retirement System, Opinion on Financial Statements for the Fiscal Year Ended September 30, 2025 - (fin)	171-0154-26	02/05/2026	N/A	N/A
Technology, Management, and Budget	Michigan Military Retirement Provisions, Opinion on Financial Statements for the Fiscal Year Ended September 30, 2025 - (fin)	171-0158-26	02/05/2026	N/A	N/A
Labor and Economic Opportunity	Unemployment Insurance Agency – Administration Fund – Opinion on Financial Statements for the Fiscal Year Ended September 30, 2025 - (con)	N/A	02/17/2026	N/A	N/A
Military and Veterans Affairs and Technology, Management, and Budget	Selected Department of Military and Veterans Affairs IT Systems - (per)	511-0590-25	02/26/2026	2	2

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