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Office of the Auditor General

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Doug A. Ringler, CPA, CIA
Auditor General

April 1, 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 March 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)	
Corrections	Prisoner Grievances - (per)	472-0311-26
Michigan Lifelong Education, Advancement and Potential and Health and Human Services	Selected Activities of the Child Development and Care Program - (per)	321-0291-26
Technology, Management, and Budget	Vehicle and Travel Services - (per)	171-0136-26

- 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
Environment, Great Lakes, and Energy	Hazardous Waste, Materials Management Division - (per)	761-0330-26
Approved Objectives:		
<ol style="list-style-type: none"> To assess the effectiveness of MMD's oversight of hazardous waste facilities, generators, and transporters. To assess the sufficiency of MMD's efforts to secure and monitor financial assurance instruments. To assess the effectiveness of selected security and access controls over Waste Data System (WDS) and Content Manager (CM). 		

Department	Audit Title and Type	Project Number
Health and Human Services	Medicaid Non-Emergency Medical Transportation Services - (fol)	391-0715-20F
Approved Objective:		
<ol style="list-style-type: none"> To determine whether the Department of Health and Human Services had taken appropriate corrective measures in response to our audit report issued March 2022. 		

Department	Audit Title and Type	Project Number
Health and Human Services	Youth in Transition from Foster Care - (per)	491-0279-26
Approved Objective:		
<ol style="list-style-type: none"> To assess the sufficiency of MDHHS's efforts to ensure selected services supporting eligible youths transitioning from foster care are appropriate. 		

Department	Audit Title and Type	Project Number
Technology, Management, and Budget	Software License Management - (fol)	171-0527-22F
Approved Objective:		
<ol style="list-style-type: none"> To determine whether the Department of Technology, Management, and Budget had taken appropriate corrective measures in response to our audit report issued July 2022. 		

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
Civil Rights	Selected Activities Related to Investigation Timeliness and Complaint Intake - (fol)	151-0200-22F	April 2026
Labor and Economic Opportunity	Michigan Strategic Fund, Report on Internal Controls, Compliance, and Other Matters (RICCOM) for the Fiscal Year Ended September 30, 2025 - (fin)	185-0401-26	April 2026

5. Audits Released

Department	Audit Title and Type	Project Number	Date Released	Number of	
				Material Weaknesses	Reportable Conditions
Technology, Management, and Budget	Michigan Public School Employees' Retirement System, Opinion on Financial Statements for the Fiscal Year Ended September 30, 2025 - (fin)	171-0152-26	03/03/2026	N/A	N/A
Technology, Management, and Budget	Michigan State Employees' Retirement System, RICCOM for the Fiscal Year Ended September 30, 2025 - (fin)	171-0151-26	03/05/2026	None Reported	None Reported
Technology, Management, and Budget	Michigan Judges' Retirement System, RICCOM for the Fiscal Year Ended September 30, 2025 - (fin)	171-0153-26	03/05/2026	None Reported	None Reported
Technology, Management, and Budget	Michigan State Police Retirement System, RICCOM for the Fiscal Year Ended September 30, 2025 - (fin)	171-0154-26	03/05/2026	None Reported	None Reported
Technology, Management, and Budget	Michigan Military Retirement Provisions, RICCOM for the Fiscal Year Ended September 30, 2025 - (fin)	171-0158-26	03/05/2026	None Reported	None Reported
Health and Human Services	School Services Program - (per)	391-0741-25	03/06/2026	2	4
Transportation	Structure Program Division, Bureau of Bridges and Structures - (per)	591-0300-25	03/12/2026	0	3
State Budget Office	Statewide Integrated Governmental Management Application (SIGMA) - Selected Security and Application Controls - (per)	171-0595-25	03/19/2026	0	5
Labor and Economic Opportunity	Unemployment Insurance Agency - Compensation Fund - RICCOM for the Fiscal Year Ended September 30, 2025 - (con)	N/A	03/24/2026	1	3
Labor and Economic Opportunity	Unemployment Insurance Agency - Contingent Fund - RICCOM for the Fiscal Year Ended September 30, 2025 - (con)	N/A	03/24/2026	None Reported	1

5. Audits Released Con't

Department	Audit Title and Type	Project Number	Date Released	Number of	
				Material Weaknesses	Reportable Conditions
Labor and Economic Opportunity	Unemployment Insurance Agency - Obligation Trust Fund - RICCOM for the Fiscal Year Ended September 30, 2025 - (con)	N/A	03/24/2026	None Reported	None Reported
Labor and Economic Opportunity	Unemployment Insurance Agency - Unemployment Compensation Fund - Single Audit Report for the Fiscal Year Ended September 30, 2025 - (con)	N/A	03/24/2026	1	3
Labor and Economic Opportunity	Michigan State Housing Development Authority - Single Audit Report for Fiscal Year Ended June 30, 2025 - (con)	N/A	03/24/2026	None Reported	1
Health and Human Services	Efforts to Monitor Established Service Level Agreements for the Medicaid Pharmacy Benefits Manager Contract - (per)	391-0117-25	03/25/2026	2	0
Labor and Economic Opportunity	Self-Insurers' Security Fund - Independent Auditor's Report on the Financial Statements, for the Calendar Year Ended December 31, 2025 - (fin)	186-0101-26	03/27/2026	N/A	N/A
Labor and Economic Opportunity	Michigan Strategic Fund, Opinion on Financial Statements for the Fiscal Year Ended September 30, 2025 - (fin)	185-0401-26	03/30/2026	N/A	N/A
Labor and Economic Opportunity	Michigan Economic Development Corporation, Opinion on Financial Statements, and RICCOM for the Fiscal Year Ended September 30, 2025 - (fin)	815-0406-26	03/30/2026	None Reported	None Reported
Treasury	Bureau of State Lottery Annual Comprehensive Financial Report, Opinion on Financial Statement and Report on Internal Control, for the Fiscal Years Ended September 30, 2025 and 2024 - (con)	N/A	03/31/2026	None Reported	None Reported

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