



OAG
Office of the Auditor General

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Auditor General

May 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 April 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)	
Agriculture and Rural Development	Pesticide and Plant Pest Management - (per)	791-0215-26
Environment, Great Lakes, and Energy; Licensing and Regulatory Affairs; Natural Resources; and Treasury	Statewide Oil and Gas Management - (per)	000-0701-26
Health and Human Services	State Psychiatric Hospital Administration - (per)	391-0200-26
Health and Human Services	State Child Abuse and Neglect Prevention Board (Children Trust Michigan) - (per)	491-0178-26
Licensing and Regulatory Affairs	Nurse and Medication Aides, Trainers, and Programs - (per)	641-0437-26
Natural Resources	Wildlife Division - (per)	751-0151-26
State Budget Office	Statewide SOC Report Guidance and Monitoring - (per)	000-0801-26
Technology, Management, and Budget	Network and Cyber Security - (per)	171-0518-26
Treasury	Michigan Gaming Control Board - (per)	271-0900-26

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	Investigations and Selected Community Engagement and Education Activities - (per)	151-0201-26
Approved Objective:		
<ol style="list-style-type: none"> To assess the sufficiency of MDCR investigation activities. To assess the sufficiency of selected MDCR post-investigation activities. To assess the sufficiency of selected MDCR community engagement and education activities. 		

Department	Audit Title and Type	Project Number
Environment, Great Lakes, and Energy, and Labor and Economic Opportunity, MSHDA, MSF	Brownfield Redevelopment Financing Program - (per)	186-0420-26
Approved Objective:		
<ol style="list-style-type: none"> To assess the effectiveness of the Brownfield Redevelopment Financing Program to increase the taxable value of eligible properties. To assess the effectiveness of EGLE's, MSHDA's, and MSF's efforts to administer the Program. 		

Department	Audit Title and Type	Project Number
Health and Human Services	Administration of Medicaid Payments to Nursing Facilities for Long-Term Care - (fol)	391-0570-18F
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 November 2019. 		

Department	Audit Title and Type	Project Number
State	International Registration Plan - (per)	231-0251-26
Approved Objective:		
<ol style="list-style-type: none"> To assess the sufficiency of MODS's efforts to administer the IRP program. To assess the sufficiency of MDOS's efforts to monitor and enforce registrant compliance with the IRP program. 		

Department	Audit Title and Type	Project Number
State Budget Office	Independent Accountant's Review Report, Revenue Subject to Constitutional Limitation (FY 2024-2025) - (rev)	171-0030-26
Approved Objective:		
<ol style="list-style-type: none"> To obtain limited assurance that there are no material modifications that should be made to the Statement of Revenue Subject to Constitutional Limitation - Legal Basis for it to be in compliance with the applicable sections of the <i>Michigan Compiled Laws</i> and Michigan Constitution. 		

Department	Audit Title and Type	Project Number
State Budget Office	Independent Accountant's Review Report, Proportion of Total State Spending from State Sources (FY 2024-2025) - (rev)	171-0031-26

Approved Objective:

1. To obtain limited assurance that there are no material modifications that should be made to the Statement of the Proportion of Total State Spending from State Sources Paid to Units of Local Government - Legal Basis for it to be in compliance with the applicable sections of the *Michigan Compiled Laws* and Michigan Constitution.

Department	Audit Title and Type	Project Number
State Police and Treasury	Emergency 9-1-1 Fund - (fin)	271-0265-26

Approved Objectives:

1. To express an opinion on whether the Emergency 9-1-1 Fund financial schedules 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.

Department	Audit Title and Type	Project Number
Technology, Management, and Budget	Employee Benefits Division's Postemployment Life Insurance Benefit Information - (fin)	171-0168-26

Approved Objectives:

1. To express an opinion on whether the entity's financial schedules and specified column totals are fairly presented in conformity 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
Transportation	Office of Rail - (per)	591-0195-26

Approved Objectives:

1. To assess the sufficiency of Office of Rail's efforts to ensure the safety of crossings within Michigan's rail system.
2. To assess the effectiveness of the Office of Rail's efforts to monitor contractors' performance related to the delivery of passenger rail service.
3. To assess the sufficiency of Office of Rail's efforts to maintain and improve Michigan's rail system.

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
State Budget Office	State of Michigan Annual Comprehensive Financial Report (SOMACFR), Report on Internal Control, Compliance, and Other Matters for the Fiscal Year Ended September 30, 2025 - (fin)	171-0010-26	May 2026
Health and Human Services	Michigan Children's Institute - (per)	491-2700-25	June 2026
Transportation	Contractor and Consultant Performance Evaluation Process - (fol)	591-0425-22F	June 2026

5. Audits Released

Department	Audit Title and Type	Project Number	Date Released	Number of	
				Material Weaknesses	Reportable Conditions
State Budget Office	State of Michigan Annual Comprehensive Financial Report (SOMACFR), Independent Auditor's Report on the Financial Statements for the Fiscal Year Ended September 30, 2025 - (fin)	171-0010-26	04/07/2026	N/A	N/A
Labor and Economic Opportunity	Self-Insurers' Security Fund - Report on Internal Control, Compliance, and other Matters, for the Calendar Year Ended December 31, 2025 - (fin)	186-0101-26	04/13/2026	None Reported	None Reported
Civil Rights	Selected Activities Related to Investigation Timeliness and Complaint Intake - (fol)	151-0200-22F	04/14/2026	0	0
Technology, Management, and Budget	Michigan Public School Employees' Retirement System, Report on Internal Control, Compliance, and Other Matters for the Fiscal Year Ended September 30, 2025 - (fin)	171-0152-26	04/14/2026	None Reported	1
Technology, Management, and Budget	IT Contracting - (per)	171-0510-24	04/21/2026	3	5
State	Selected Activities Related to Providing Customer Service, Bureau of Quality and Customer Experience - (per)	231-0236-25	04/22/2026	0	4
Agriculture and Rural Development	Farm Produce Insurance Authority - Financial Report for the Fiscal Year Ended December 31, 2025 - (con)	N/A	04/28/2026	0	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