



**OAG**  
Office of the Auditor General

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

June 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 May 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)	
Transportation	Bureau of Transportation Planning - (per)	591-0150-26

**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
Technology, Management, and Budget	Network and Cyber Security - (per)	171-0518-26

The Network and Cyber Security audit, originally slated to start April 2026 was postponed indefinitely due to staffing resource limitations and will be rescheduled for a later time.

**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
Licensing and Regulatory Affairs	Liquor Purchase Revolving Fund, Michigan Liquor Control Commission - (fin)	641-0161-26

**Approved Objectives:**

- 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.
- 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	Vulnerability Scans and Responses - (per)	171-0535-26
<b>Approved Objectives:</b>		
1. To assess the sufficiency of DTMB's efforts to administer vulnerability scans and monitor the State's assets.		
2. To assess the effectiveness of DTMB's efforts to ensure the remediation of vulnerabilities in a timely manner.		
3. To assess the effectiveness of selected user access controls over the scanning tool.		

#### 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	2025 Statewide Single Audit - (sa)	000-0100-26	June 2026
Health and Human Services	Administration of Medicaid Payments to Nursing Facilities for Long-Term Care - (fol)	391-0570-18F	August 2026
Health and Human Services	Monitoring of Selected Child Welfare Caseloads - (fol)	491-2785-18F	August 2026
Labor and Economic Opportunity	Going Pro Talent Fund - (per)	186-0412-25	August 2026

#### 5. Audits Released

Department	Audit Title and Type	Project Number	Date Released	Number of	
				Material Weaknesses	Reportable Conditions
Labor and Economic Opportunity	Unemployment Insurance Agency - Administration Fund - Report on Internal Control, Compliance, and Other Matters (RICCOM), for the Fiscal Year Ended September 30, 2025 - (con)	N/A	05/15/2026	None Reported	None Reported
Labor and Economic Opportunity	Unemployment Insurance Agency - Unemployment Administration Fund - Single Audit Report for the Fiscal Year Ended September 30, 2025 - (con)	N/A	05/15/2026	None Reported	None Reported
Labor and Economic Opportunity	Michigan Strategic Fund, RICCOM for the Fiscal Year Ended September 30, 2025 - (fin)	185-0401-26	05/28/2026	None Reported	1
State Budget Office	State of Michigan Annual Comprehensive Financial Report (SOMACFR), RICCOM for the Fiscal Year Ended September 30, 2025 - (fin)	171-0010-26	05/29/2026	1	4

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,

A handwritten signature in blue ink that reads "Doug Ringler". The signature is written in a cursive style with a large, prominent "D" and "R".

Doug Ringler  
Auditor General

c: Agency Audit Liaisons  
SBO-Office of Internal Audit Services