

Office of the Auditor General
Performance Audit Report

**Oversight of Selected Support, Information,
and Referral Hotlines**

Michigan Department of Health and Human Services

June 2026

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The auditor general may make investigations pertinent to the conduct of audits.

Article IV, Section 53 of the Michigan Constitution



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Report Summary

Performance Audit

Oversight of Selected Support, Information, and Referral Hotlines

Michigan Department of Health and Human Services (MDHHS)

Report Number:
491-0211-24

Released:
June 2026

MDHHS establishes and monitors agreements with several external organizations to provide hotline services to the public. These services include the statutorily required Michigan 211 information and referral hotline to serve residents seeking health and human services agencies' information and resources. MDHHS is also statutorily required to provide publicly available support, information, and referral hotline services for mental health needs, gambling disorder, and survivors of domestic violence and sexual assault. In total, these MDHHS hotlines receive 700,000 contacts per year, and MDHHS's contractor and grantee agreement expenditures for fiscal year 2025 totaled \$24 million for these hotline services.

Audit Objective			Conclusion
Objective 1: To assess the sufficiency of MDHHS's oversight of the Michigan 211 resource information and referral hotline.			Not sufficient
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
<p>MDHHS did not sufficiently monitor the Michigan 211 information and referral hotline despite the contractor reporting it did not achieve the required level of resource database accuracy for over 85% of the quarters reported and did not meet the average speed-to-answer target during any quarter of the 21-month audit period.</p> <p>Also, MDHHS did not obtain required independent third-party assurance reports designed to increase its assurance regarding the:</p> <ul style="list-style-type: none"> • Availability of Michigan 211 hotline services. • Security, privacy, and confidentiality of hotline users' information. • Integrity of information the contractor provides in response to over 500,000 hotline contacts each year (Finding 1). 	X		Agrees
See Finding 3 .			

Audit Objective			Conclusion
Objective 2: To assess the sufficiency of MDHHS's oversight of selected crisis intervention, information, and referral hotlines.			Sufficient, with exceptions
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
Neither MDHHS nor the Michigan Problem Gambling Helpline grantee obtained an annual comprehensive third-party audit or other assurance report of the grantee's information system controls during our audit period. In addition, weaknesses existed in other MDHHS measures to gain assurance regarding the soundness of grantee helpline system controls related to security, availability, processing integrity, confidentiality, and privacy (<u>Finding 2</u>).		X	Disagrees
For MDHHS employees who were responsible for monitoring hotline agreement performance or approving payments, 75% of those we reviewed had not completed a conflict-of-interest disclosure, or last completed one between 5 and 21 years prior to when the hotline agreements they were monitoring went into effect (<u>Finding 3</u>).		X	Agrees

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Office of the Auditor General
201 N. Washington Square, Sixth Floor
Lansing, Michigan 48913

Doug A. Ringler, CPA, CIA
Auditor General

Laura J. Hirst, CPA
Deputy Auditor General



OAG

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Doug A. Ringler, CPA, CIA
Auditor General

June 10, 2026

Elizabeth Hertel, Director
Michigan Department of Health and Human Services
South Grand Building
Lansing, Michigan

Director Hertel:

This is our performance audit report on the Oversight of Selected Support, Information, and Referral Hotlines, Michigan Department of Health and Human Services.

We organize our findings and observations by audit objective. Your agency provided preliminary responses to the recommendations at the end of our fieldwork. The *Michigan Compiled Laws* require an audited agency to develop a plan to comply with the recommendations and submit it to the State Budget Office (SBO) upon audit completion. State administrative procedures require the audited agency to develop the plan as early as practicable and within 60 days after report issuance and submit the plan to the Office of Internal Audit Services (OIAS), SBO. Within 30 days of receipt, OIAS will either accept the plan as final or contact the agency to take additional steps to finalize the plan.

We appreciate the courtesy and cooperation extended to us during this audit.

Sincerely,

A handwritten signature in dark ink that reads "Doug Ringler". The signature is written in a cursive, slightly slanted style.

Doug Ringler
Auditor General

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AUDIT OBJECTIVES, CONCLUSIONS, FINDINGS, AND OBSERVATIONS

OVERSIGHT OF THE MICHIGAN 211 RESOURCE INFORMATION AND REFERRAL HOTLINE

BACKGROUND

Michigan Department of Health and Human Services' (MDHHS's) annual appropriation boilerplate mandates it to fund the Michigan 211 resource information and referral line. State law also requires MDHHS to establish and maintain an internal control* system, which is reinforced by State policies requiring MDHHS to establish and maintain sound internal control over activities managed by third-party organizations.

MDHHS contracts with Michigan 211 to provide a free 24-hour confidential hotline* service connecting Michigan residents with help and information related to thousands of health and human service agencies and resources. The Michigan 211 hotline is accessible via telephone calls (dial 2-1-1), text messaging (text 898211), or online chatting (mi211.org) and provides local, Statewide, and national resources regarding employment, family support, food, government services, health, housing, public benefits, youth services, and more.

MDHHS's contract with Michigan 211 required the contractor to perform the following hotline activities:

- Provide a Statewide call routing and contact management platform on behalf of the State 211 system on a 24/7 basis, including licensure, configuration, and maintenance of the technological systems needed to manage the 211 information and referral database.
- Maintain a Statewide database of current health and human services available online to the general public.
- Establish, implement, and maintain common performance tracking metrics.
- Collect and report demographic and community needs data.
- Develop and implement quality assurance processes focused on database quality and consistency.
- Provide ongoing training to 211 personnel to ensure high-quality service to all Michigan residents.
- Implement a comprehensive outreach and awareness initiative.

MDHHS's oversight of the contract included holding periodic meetings with the Michigan 211 contractor and requiring an annual statement of work plan describing how Michigan 211

* See glossary at end of report for definition.

planned to deliver the contracted hotline services. MDHHS also received various periodic service delivery performance reports and information required by the contract.

The Michigan 211 hotline handles approximately 576,000 contacts annually, and MDHHS's annual contract expenditure totaled \$5.9 million during the audit period.

AUDIT OBJECTIVE

To assess the sufficiency of MDHHS's oversight of the Michigan 211 resource information and referral hotline.

CONCLUSION

Not sufficient.

**FACTORS
IMPACTING
CONCLUSION**

- Material condition* related to significant improvement needed in MDHHS's oversight of the Michigan 211 hotline activities (Finding 1).
- Reportable condition* related to needed improvement in MDHHS's monitoring the ongoing independence of employees carrying out oversight duties for hotline contractors and grantees (Finding 3).
- MDHHS received and approved annual statement of work plans from the Michigan 211 contractor.

* See glossary at end of report for definition.

FINDING 1

Significant improvement needed in MDHHS's oversight of Michigan 211 hotline activities.

MDHHS needs to significantly strengthen its oversight of Michigan 211 hotline activities to help ensure Michigan residents consistently receive timely and reliable resource information and referrals for food, housing, and health services.

State law requires MDHHS to establish and maintain an internal control system providing for a departmentwide system of practices and effective* and efficient* internal control techniques. State policies reinforce the implementation of sound internal control, including controls over activities managed by third-party organizations and regular contract monitoring. In addition, depending on the degree of interaction with the contractor and materiality of the contracted services provided, MDHHS may obtain additional third-party assurances regarding relevant contractor controls.

Although MDHHS implemented some contract monitoring practices, these were primarily limited to undocumented discussions with Michigan 211 management and receiving contractually required reports and other information. Our review noted:

- a. MDHHS did not consistently monitor Michigan 211's maintenance of the hotline's resource database to help ensure its ongoing completeness, accuracy, and integrity.

MDHHS required the contractor to:

- (1) Update and verify database content to maintain database quality and a high degree of resource integrity, including confirming 90% of database records were accurate every 12 months and addressing the need for more frequent updates of resources with unique characteristics, such as seasonal availability or funding constraints.
- (2) Provide MDHHS with a gap analysis identifying resources accounted for and missing from the 211 databases at a community and/or regional level, as well as a corresponding outreach plan to attempt to fill resource gaps.

We noted Michigan 211 achieved the 90% required level of accuracy for only 1 (14%) of the 7 quarters during the audit period. We also identified several inaccuracies in health and human service agency and resource website information contained in the database. In addition, we noted MDHHS could not document it had reviewed the required gap analysis to ensure Michigan 211 had addressed any unmet resource capacity or service needs in the database. Further, MDHHS informed us it had not imposed any penalties for these unmet requirements, as

Despite the contractor reporting it did not achieve the required level of resource database accuracy for over 85% of the quarters reported, MDHHS did not consistently monitor the contractor's database maintenance to help ensure the ongoing completeness, accuracy, and integrity of resource information provided by the Michigan 211 hotline.

* See glossary at end of report for definition.

MDHHS did not obtain independent third-party assurance reports for Michigan 211 to increase its assurance regarding:

- Michigan 211 hotline service availability.
- The security, privacy, and confidentiality of hotline users' information.
- The integrity of contractor provided information in response to over 500,000 hotline contacts each year.

Although the Michigan 211 contractor consistently reported it did not meet the average speed-to-answer target during any quarter of the 21-month audit period, MDHHS could not support it had reviewed the contractor's reports, followed up with the contractor, or imposed the allowable penalty.

allowed by the contract, and it relied on the contractor's processes to update resource information in the database, as needed.

- b. MDHHS did not obtain independent third-party assurance reports for Michigan 211 or any of its four information technology subservice organizations*, nor did it ensure all were Federal Risk and Authorization Management Program* (FedRAMP) certified, as contractually required.

Michigan 211's operations are heavily dependent on IT systems. MDHHS relies upon the service and subservice organizations' IT system controls for operation of the statutorily required hotline. Independent third-party reviews and FedRAMP certification provide increased assurances regarding the service and subservice organizations' IT system controls. This includes the system's ability to ensure the availability* of Michigan 211 hotline services; the security*, privacy, and confidentiality* of hotline users' information; and the integrity* of agency and resource information provided in response to over 500,000 contacts each year. Consequently, in the absence of other MDHHS IT monitoring controls, obtaining and evaluating independent third-party assurance and federal certification reports are likely warranted.

MDHHS management informed us it determined assurance reports were not necessary for Michigan 211, and MDHHS had mistakenly included the requirement in the executed contract.

- c. MDHHS could not demonstrate it consistently obtained and reviewed Michigan 211 service delivery performance information and reports and/or addressed reported deficiencies. Our review noted:

(1) MDHHS did not always obtain required key performance information, including, but not limited to:

- Results of live call operator monitoring.
- Follow-up with hotline users.
- Automated caller survey results.

(2) MDHHS lacked documentation to support it had reviewed and/or followed up with Michigan 211 to

* See glossary at end of report for definition.

address reported service delivery deficiencies and enforced contract penalties, when applicable, for items such as:

- Performance reports indicating Michigan 211 did not meet the average speed-to-answer target of 1 minute 30 seconds during any of the 7 quarters during the audit period, with average answer times ranging from 3 to 6 minutes.
 - A quality assurance report outlining several suggested areas for Michigan 211 improvement to resource information.
- d. MDHHS did not verify the required annual legislative report information received from Michigan 211 prior to submitting the final report to the Legislature to ensure the completeness and accuracy of the reported metrics. For example, the fiscal year 2023 report was missing the required percentage of hotline users referred to public or private provider types.
- e. MDHHS had not established a formalized process for Michigan 211 to communicate any hotline user complaints regarding its service delivery for monitoring. Receipt of complaint information would assist MDHHS in identifying emerging issues and/or trends and patterns in Michigan 211 responses.

MDHHS had not established a formalized process for the contractor to share hotline user service delivery complaint information.

MDHHS informed us it had not designated a manager to oversee the contract during the audit period, and it relied on the contractor to carry out its responsibilities, which were discussed at periodic meetings with Michigan 211 management. However, MDHHS did not document these discussions or any related follow-up actions regarding operational deficiencies.

We consider this finding to be a material condition because of the importance of:

- Ensuring the consistent availability of Michigan 211 hotline service and the reliability of resource data provided to the high volume of Michigan residents in need of food, housing, and health services.
- Ensuring the security, privacy, and confidentiality of hotline users' information.
- Identifying Michigan 211 operational performance issues, resolution strategies, and corrective action implementation.

- Confirming Michigan 211 operational performance is accurately and completely reported to MDHHS and the Legislature.

RECOMMENDATION

We recommend MDHHS significantly strengthen its oversight of Michigan 211 hotline activities.

**AGENCY
PRELIMINARY
RESPONSE**

MDHHS provided us with the following response:

MDHHS agrees with the finding. While this finding is related to procedures and practices and not the effectiveness of services provided by Michigan 211 to residents, MDHHS will work with Michigan 211 to implement additional monitoring processes to strengthen oversight.

For part a., MDHHS will monitor Michigan 211's quarterly reports closely to ensure progress is being made towards confirming 90% of database records are accurate every 12 months and will require 211 to submit a corrective action plan if progress is significantly below the 90% target. If contract requirements are not met, MDHHS will work with DTMB to evaluate whether penalties should be assessed.

Michigan 211 is required to submit a gap analysis as part of a Standard Contact and Resource Performance Metrics report each year and was received during the audit period. Although review of the report was not formally documented, the analysis was reviewed and progress was discussed during monthly meetings. MDHHS staff will schedule a review session after each submission to specifically discuss the results of the gap analysis and create a documented plan of action.

The Michigan 211 resource database is updated by a wide range of agencies that provide direct services to the public to ensure their information is accurate and accessible. During fiscal year 2025, Michigan 211 implemented a new electronic process to notify agencies that a review is due and provides agencies direct access to review and update their own organizational information within the database to improve agency accuracy. The electronic process is much more efficient than paper communication and will allow Michigan 211 to promptly send reminders to those agencies that do not timely respond.

For part b., MDHHS will annually request and review System and Organization Controls (SOC) reports and verify FedRAMP certification for applicable Michigan 211 software platforms. This review will be documented in the Office of Internal Audit Services SOC Report Review template and will be submitted to OIAS for review.*

* See glossary at end of report for definition.

For part c., Michigan 211 will provide key performance information as part of quarterly reporting. MDHHS staff will review and discuss any gaps or concerns, and plan of action for improvement, which will be documented for follow-up and monitoring.

While Michigan 211 did not consistently meet their performance goals in the audited years, improvement has been made in fiscal year 2025. In fiscal year 2026, MDHHS staff will monitor performance goals and document conversations related to needed improvements to service delivery deficiencies. If an allowable penalty is warranted, staff will work with DTMB to determine if a penalty is warranted.

For part d., MDHHS will create a checklist that will include the required information for the annual legislative report. The checklist will be reviewed annually and Michigan 211 will be required to revise the report to include any missing information.

For part e., MDHHS will work with DTMB to amend the Michigan 211 contract to require submission of an annual report detailing the number of complaints received by call center, by type of complaint and any resolution implemented based on the complaint. To ensure confidentiality of the caller, no specific caller information will be reported.

The annual report will also require any policy or procedure changes implemented as a result of the complaints process. In addition, MDHHS will develop and implement a documented review process to identify any emerging issues, trends, or patterns in Michigan 211 responses.

OVERSIGHT OF SELECTED CRISIS INTERVENTION, INFORMATION, AND REFERRAL HOTLINES

BACKGROUND

State law and federal regulations require MDHHS to provide certain crisis intervention, information, and referral hotlines. MDHHS established and monitored agreements* with external contractors and grantees to provide required hotline services for mental health crisis and support, gambling disorder, and survivors of domestic violence and sexual assault.

The Michigan Crisis and Access Line (MiCAL)

Call or text 988

State law and annual appropriation acts require MDHHS to establish, operate, and maintain MiCAL, which provides confidential and anonymous crisis and mental health support for all residents dealing with depression, anxiety, addiction, substance abuse, and suicide. In addition, MiCAL's auxiliary Frontline Strong hotline (1-833-34-STRONG) serves first responders, public safety staff, and their families needing similar support services. MDHHS has an agreement with the contractor to operate MiCAL, 24/7.

MDHHS's agreement with the MiCAL contractor required the contractor to perform activities, including but not limited to, daily operation and maintenance of a confidential hotline. In addition, the agreement requires the contractor to meet various hotline performance metrics, provide hotline staff possessing suitable backgrounds, establish and implement quality improvement plans, monitor hotline calls and incidents, respond to hotline user complaints, and submit periodic service delivery reports to MDHHS.

MDHHS's oversight of the MiCAL contract included conducting periodic meetings with the contractor, reviewing service incidents affecting the hotline's performance, reviewing complaints from individuals contacting MiCAL, and performing annual audits of the contractor's compliance with agreement requirements.

MiCAL handles approximately 87,000 contacts annually.

The Michigan Problem Gambling Helpline

Call 1-800-GAMBLER or 1-800-270-7117

State law requires MDHHS to fund a toll-free compulsive gambling helpline number. This helpline is available 24/7 to confidentially address issues related to gambling disorder, including screening services and referrals to treatment or support groups. MDHHS has a grantee agreement in place with the grantee operator to facilitate the helpline's day-to-day activities.

* See glossary at end of report for definition.

MDHHS maintained an agreement with a grantee for operational activities, including but not limited to, maintaining a confidential helpline and information system to support 24-hour availability, preparation of client records, communication of client care authorizations to providers, and texting and chatting communication capabilities for clients and their families. The agreement also requires the grantee to meet various helpline performance metrics and to submit periodic service delivery and financial status reports to MDHHS. MDHHS also had an agreement with an advertising contractor for an outreach campaign to increase awareness of the helpline.

MDHHS's oversight of the gambling helpline agreements is primarily carried out through conducting monthly meetings with the grantee to discuss performance and reviewing required periodic service delivery reports which include call data such as average speed of answer, average talk time, average hold time, and number of calls handled.

The Michigan Problem Gambling Helpline handles approximately 8,000 contacts annually.

The Domestic Violence and Sexual Assault Hotline

Call 1-855-VOICES4 (1-855-864-2374)

Federal regulations require Michigan to provide crisis intervention and hotline services to survivors of domestic violence and sexual assault. This hotline is available 24/7 to connect Michigan survivors of domestic violence and sexual assault, their significant others, and the professionals who serve them with confidential and anonymous support. This includes live one-on-one crisis support services and referrals to local resources across the State. The hotline can be accessed by calling, texting, online chatting, or using teletypewriter.

During our audit period, MDHHS maintained agreements with a grantee to facilitate operation of the domestic violence (1-800-799-7233) and sexual assault (1-855-864-2374) hotlines. However, in June 2024, MDHHS merged to a single hotline (1-855-VOICES4) covering both domestic violence and sexual assault and adding support for human trafficking. Contacts with the prior hotline numbers are automatically forwarded to the new 1-855-VOICES4 hotline to ensure continuity of services for survivors who may still reference older contact information.

MDHHS's agreements required the grantee to adequately staff the hotline based on anticipated contact volume, ensure staff are appropriately trained and have suitable backgrounds, update and maintain a reference database of resources to assist hotline users, implement hotline quality improvement mechanisms, and submit periodic performance and financial reports.

MDHHS oversight of the grantee's compliance with the agreement requirements is primarily carried out through review of submitted

programmatic and financial reports, quarterly meetings with the grantee to discuss service delivery, review of grantee's single audits and third-party assessments of cybersecurity, and completion of periodic quality assurance reviews of the grantee's performance.

The hotlines for Domestic Violence and Sexual Assault handles approximately 7,000 contacts annually.

AUDIT OBJECTIVE

To assess the sufficiency of MDHHS's oversight of selected crisis intervention, information, and referral hotlines.

CONCLUSION

Sufficient, with exceptions.

FACTORS IMPACTING CONCLUSION

- For MiCAL, the Michigan Problem Gambling Helpline, and the Domestic Violence and Sexual Assault hotlines, MDHHS:
 - Executed agreements with the contractor and grantees specifying key requirements and performance metrics, as applicable.
 - Periodically met with the contractor and grantees to discuss contract performance, performance metrics, and service delivery, as applicable.
- In addition, MDHHS conducted the following additional oversight measures related to each hotline's contractor and grantee activities during the audit period. Specifically:
 - For MiCAL, MDHHS:
 - Conducted two annual contract compliance audits of the hotline contractor, which included a review of select IT controls.
 - Received IT incident and resolution information from the contractor for service incidents which occurred during the audit period.
 - Reviewed user complaints MDHHS received regarding the hotline and performed follow-up activities with the contractor, as applicable.
 - For the Michigan Problem Gambling Helpline, MDHHS:
 - Obtained select periodic service delivery data and reports to monitor the grantee's compliance with several select helpline agreement requirements.
 - Obtained fiscal year 2023 and 2024 media plans and recap reports to evaluate promotion of the helpline.

- For the Domestic Violence and Sexual Assault hotlines, MDHHS:
 - Reviewed the quarterly work plans and monthly financial status reports submitted by the grantee to monitor compliance with the agreement requirements and performance metrics.
 - Conducted quality assurance reviews to monitor compliance with the agreement. In addition, MDHHS reviewed the grantee's single audits and third-party cybersecurity assessments to further monitor the grantee's IT controls over the hotline.
- Reportable conditions* related to needed improvements in MDHHS's monitoring of:
 - The Michigan Problem Gambling Helpline grantee's information system controls (Finding 2).
 - Key oversight employees' independence (Finding 3).

* See glossary at end of report for definition.

FINDING 2

Improvements needed in monitoring the Michigan Problem Gambling Helpline grantee's information system controls.

MDHHS needs to strengthen its monitoring of the Michigan Problem Gambling Helpline grantee's information system controls to help ensure the services are consistently available, reliable, and secure.

MDHHS established agreements with the Michigan Problem Gambling Helpline grantee to operate a 24-hour confidential helpline and provide coordinated and integrated gambling services Statewide to those with problem and compulsive gambling and their families. These agreements require the grantee to:

- Accomplish helpline objectives, including having an information system to support 24-hour availability, preparing client records, communicating client care authorizations to providers, and texting and chatting communication capabilities for clients and their families.
- Achieve the following regarding the helpline information systems:
 - Establish and maintain a data privacy and information security program.
 - Provide all data in an accurate and timely manner without interruption, failure, or errors because of inaccurate business operations for processing data.
 - Hold all confidential information in strict confidence and take reasonable precautions to safeguard confidential information.
- Obtain an annual comprehensive independent third-party audit of its data privacy and information security program and provide audit findings to the department. Alternatively, the agreements provide for MDHHS to arrange for audits or agreed-upon procedures to meet its needs.

Neither MDHHS nor the grantee obtained assurance of the grantee's information system controls related to security, availability, processing integrity, confidentiality, and privacy during our audit period.

We noted neither MDHHS nor the grantee obtained an annual comprehensive third-party audit or other assurance report of the grantee's information system controls related to security, availability, processing integrity, confidentiality, and privacy during our audit period. In addition, we noted weaknesses in MDHHS's other measures to gain assurance regarding the soundness of the applicable grantee helpline controls, as follows:

- a. Relying on the grantee's accreditation from the Commission on Accreditation of Rehabilitation Facilities (CARF). This credential addressed the five internal control areas applicable to the agreement; however, the grantee's CARF accreditation expired in August 2022 and has not been renewed. MDHHS informed us it was unaware the

grantee's CARF accreditation had expired prior to our audit period.

- b. Obtaining required performance reports and conducting periodic meetings with the grantee to discuss the submitted reports and other agreement requirements. MDHHS provided documentation of obtained performance reports and its periodic meetings with the grantee for our review; however, the documentation did not fully support MDHHS's consideration of all the grantee's applicable information system control areas.
- c. Obtaining assertion statements from the grantee regarding its helpline data security program. The grantee's assertion statement and data safeguard policies MDHHS furnished for our review were gathered by MDHHS subsequent to our request. While MDHHS had gathered the information, it had not documented its consideration of this information related to the grantee's controls being relied upon, nor were the statements subject to verification measures by MDHHS.

MDHHS informed us it believed sufficient monitoring of the grantee's information system controls was in place during the audit period and determined additional monitoring was not needed because the grantee does not provide third-party IT services or data-processing functions. However, this is contradictory to our review as noted in this finding.

RECOMMENDATION

We recommend MDHHS strengthen its monitoring of the Michigan Problem Gambling Helpline grantee's information system controls to ensure the grantee's helpline services are consistently available, reliable, and secure.

**AGENCY
PRELIMINARY
RESPONSE**

MDHHS disagrees. Given the length of MDHHS's preliminary response, the response and our auditor's comments are presented on page 24.

FINDING 3

Improvements needed in MDHHS's monitoring of key oversight employees' independence.

For MDHHS employees who were responsible for monitoring hotline agreement performance or approving payments, 75% of those we reviewed had not completed a conflict-of-interest disclosure, or last completed one between 5 and 21 years prior to when the hotline agreements they were monitoring went into effect.

MDHHS needs to improve its monitoring of key oversight employees' ongoing independence. Doing so would help ensure consistent and timely disclosures of an employee's potential conflicts of interest for management's consideration and reduce the risk of potential bias when performing oversight activities for MDHHS's hotline contracts and agreements.

MDHHS prohibits employees from engaging in actions which may constitute a conflict of interest with their employment. Upon hire, employees are required to disclose any potential conflicts or certify none exists. In addition, employees are directed to disclose a change in these circumstances to MDHHS within 14 days.

We evaluated MDHHS's process for monitoring the independence of key oversight staff for Michigan 211, MiCAL, Michigan Problem Gambling Helpline, and Domestic Violence and Sexual Assault hotline agreements in effect during our audit period.

In addition, we requested conflict of interest disclosures for 20 MDHHS employees responsible for monitoring agreement performance or approving payments related to these agreements. These included contract managers and analysts, operational directors, and a financial manager. We noted 15 (75%) of these employees had either not completed a disclosure form or had completed a disclosure form between 5 and 21 years prior to the effective date of the applicable contracts and/or agreements they were responsible for monitoring during our audit period.

MDHHS informed us in May 2024, during our audit period, it implemented a process to annually remind employees of their disclosure responsibilities, via a departmentwide e-mail sent to all MDHHS staff. However, this annual reminder practice may not be sufficient to ensure MDHHS hotline staff consistently and timely disclose potential conflicts of interest relative to their hotline agreement monitoring responsibilities for management's consideration. This is particularly significant related to MDHHS's execution of new and/or revised hotline contracts and/or agreements.

RECOMMENDATION

We recommend MDHHS improve its monitoring of key oversight employees' ongoing independence.

AGENCY PRELIMINARY RESPONSE

MDHHS provided us with the following response:

MDHHS agrees with the recommendation. MDHHS agrees that monitoring of employee conflict of interest disclosures should be improved to ensure documentation of employee conflict of interest disclosures are maintained, however, Civil Service Rule 2-8 only requires employees to submit conflict of interest forms annually if a potential conflict exists. MDHHS Human Resources has reviewed the personnel files for the employees selected for

sample that are still employed with the Department, and each personnel file now contains a conflict of interest form in accordance with Civil Service regulations. For each conflict of interest form reviewed, there were no MDHHS staff conflicts identified.







Beginning in 2024, MDHHS Office of Human Resources implemented a process to send an annual reminder to update conflict of interest forms in alignment with Civil Service regulations. If any potential conflicts are identified, MDHHS will submit the required form to MDHHS Office of Human Resources and evaluate if further action is needed.

SUPPLEMENTAL INFORMATION

UNAUDITED

OVERSIGHT OF SELECTED SUPPORT, INFORMATION, AND REFERRAL HOTLINES Michigan Department of Health and Human Services

Overview of Hotlines Reviewed
October 1, 2022 Through June 30, 2024

<div style="background-color: #0056b3; color: white; padding: 5px; text-align: center;">Michigan 211</div> <div style="text-align: center; margin-top: 10px;">  211 </div> <ul style="list-style-type: none"> • Phone, text, or chat. • Non-crisis. • Confidentially provide resources by category and zip code. • Available 24/7. • Expanded resource information and referrals for safe delivery of newborns at 1 (866) 733-7733 and maternal and infant health programs at 1 (844) 875-9211. 	<div style="background-color: #4a5568; color: white; padding: 5px; text-align: center;">MiCAL</div> <div style="text-align: center; margin-top: 10px;">  988 </div> <ul style="list-style-type: none"> • Phone, text, or chat. • Support for people in mental crisis or distress. • Confidential support. • Anonymous. • Free to Michigan residents. • Available 24/7. • Expanded support services for first responders available at 1 (833) 34-STRONG. 	<div style="background-color: #27ae60; color: white; padding: 5px; text-align: center;">Michigan Problem Gambling Helpline</div> <div style="text-align: center; margin-top: 10px;">  1 (800) 270-7117 </div> <ul style="list-style-type: none"> • Phone or virtual. • Crisis Intervention and referral to treatment. • Confidential support. • Anonymous. • Available 24/7. • 1-800-GAMBLER. 						
<table border="1" style="width: 100%; text-align: center;"> <tr> <td style="background-color: #008080; color: white; padding: 5px;">Sexual Assault</td> <td style="background-color: #800080; color: white; padding: 5px;">Domestic Violence</td> <td style="background-color: #000080; color: white; padding: 5px;">Human Trafficking</td> </tr> <tr> <td colspan="3" style="padding: 10px;"> <div style="text-align: center; margin-bottom: 10px;">  1 (855) VOICES4 1 (855) 864-2374 </div> <ul style="list-style-type: none"> • Phone, text, chat, or TTY. • Crisis support. • Anonymous. • Available 24/7. • Previously Domestic Violence Hotline 1 (800) 799-7233 and Sexual Assault Victims Hotline 1 (855) 864-2374. </td> </tr> </table>			Sexual Assault	Domestic Violence	Human Trafficking	<div style="text-align: center; margin-bottom: 10px;">  1 (855) VOICES4 1 (855) 864-2374 </div> <ul style="list-style-type: none"> • Phone, text, chat, or TTY. • Crisis support. • Anonymous. • Available 24/7. • Previously Domestic Violence Hotline 1 (800) 799-7233 and Sexual Assault Victims Hotline 1 (855) 864-2374. 		
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Source: The OAG created this exhibit using hotline information obtained from MDHHS.

AGENCY PRELIMINARY RESPONSE

OVERSIGHT OF SELECTED SUPPORT, INFORMATION, AND REFERRAL HOTLINES Michigan Department of Health and Human Services

Finding 2 Agency Preliminary Response and Auditor's Comments to Agency Preliminary Response

This section contains MDHHS's preliminary response to Finding 2 and our auditor's comments providing further clarification and context where necessary.

Overall Auditor's Comment

Although MDHHS disagrees it should strengthen its monitoring of the Michigan Problem Gambling Helpline grantee's information system controls, it does not challenge the existence of the weaknesses we describe in the Finding related to the absence of third-party assurance reports, expired CARF accreditation, insufficient documentation to fully evidence the breadth of MDHHS's periodic performance report reviews and meetings with the grantee, and/or MDHHS not verifying the grantee's assertions and policies regarding its data security program to ensure the helpline's data remains secure. Therefore, our Finding and recommendation stand as written.

Finding 2: Improvements needed in monitoring the Michigan Problem Gambling Helpline grantee's information system controls.

MDHHS provided us with the following response:

AGENCY PRELIMINARY RESPONSE	AUDITOR'S COMMENTS TO AGENCY PRELIMINARY RESPONSE
<p><i>MDHHS disagrees. MDHHS is not mandated to audit grantee third party information systems and the grantee's role under this agreement is programmatic in nature. This grantee administers the Michigan Problem Gambling Helpline and does not provide third party IT services or cloud-based platforms that typically require additional third-party assurance. The grant agreement clause requiring the third-party audit of data privacy and information security program was added to the grant agreement template for all fiscal year 2024 grants but was removed from the template for fiscal year 2025 grants because this specific requirement is not relevant to the department's grant programs.</i></p>	<p>While this is technically an accurate statement, it is not feasible for the Legislature to prescribe for MDHHS every internal control procedure the department should implement. Accordingly, State law more broadly requires MDHHS management to establish and maintain an effective internal control system to support its departmental functions. Furthermore, MDHHS's removal of this clause from the contract language does not negate its mandated responsibility to establish and maintain an effective internal control system to support its departmental functions.</p>
<p><i>The grantee's responsibilities are limited to operating a 24-hour problem gambling helpline for Michigan residents and providing coordinated gambling counseling services to individuals and families affected by problem or compulsive gambling. The primary intent is to provide immediate, confidential support and connect individuals and families affected by gambling issues with professional resources and the helpline received an average of 379 monthly gambling-related calls during fiscal year 2024. MDHHS fulfills its oversight responsibilities through established monitoring practices, including review of performance reports and recurring monthly meetings where operational issues are discussed and addressed to ensure that the helpline services are consistently available and reliable. Also, MDHHS obtained data safeguard policies from the grantee in addition to an assertion from the grantee to increase assurance that processes are in place to ensure data is secure.</i></p>	<p>This reaffirms the grantee's responsibilities are to operate a 24-hour problem gambling helpline for Michigan residents, provide immediate and confidential support, and connect individuals and families affected by gambling issues with professional resources. The grantee relies on its information systems to carry out its programmatic responsibilities. However, as noted in the Finding, neither MDHHS nor the grantee obtained an annual comprehensive third-party audit or other assurance report of the grantee's information system controls related to security, availability, processing integrity, confidentiality, and privacy during our audit period. Moreover, further weaknesses existed in MDHHS's other monitoring measures for this grantee.</p> <p>Because of the shortcomings in MDHHS's monitoring practices outlined in the Finding, we do not believe it fulfills its oversight responsibilities. MDHHS's response does not dispute those weaknesses.</p>

Based on the nature of the services provided and the absence of information system-based data processing, MDHHS maintains that the current monitoring approach is appropriate, risk aligned, and proportionate to the grantee's scope of work.

MDHHS is required by law to fund a 24/7 compulsive gambling helpline to confidentially address gambling disorders, including screening services and referrals for treatment. The agreement with the grantee outlines very specific requirements related to confidentiality, 24-hour availability, handling of records, communicating directly to clients and their families, metrics, and reporting. However, MDHHS indicated **based on the nature of the service**, it does not believe it necessary to obtain a comprehensive third-party review of the grantee's system of controls over availability, reliability, and security of confidential information, even though we identified several weaknesses in its monitoring processes as outlined in our Finding. We disagree and stand by our recommendation MDHHS needs to strengthen its monitoring of the Michigan Problem Gambling Helpline grantee.

We considered the agency response and based on our comments above, the Finding stands as written.

[Go Back to Finding 2](#)

[Go to Finding 3](#)

DESCRIPTION

Statutes require MDHHS to provide certain support, information, and referral hotline services to the public as described below:

- Section 465, Public Act 119 of 2023, a boilerplate section of a fiscal year 2024 appropriations act, requires MDHHS to provide funds to Michigan 211, a free hotline service which confidentially connects Michigan residents with help and answers from thousands of health and human service agencies and resources. MDHHS has an agreement with a contractor for the operation of Michigan 211, and its fiscal year 2025 agreement expenditures were \$7.7 million.
- Section 330.1165 of the *Michigan Compiled Laws* requires MDHHS to establish and make available to the public mental health telephone access lines. MiCAL is a group of Statewide basic support, information, and referral lines available to anyone in need of behavioral health and/or crisis intervention services. MDHHS has an agreement with a contractor for the operation of MiCAL and its fiscal year 2025 contract expenditures were \$13.0 million.
- Title 28, Part 94, section 119(a) of the *Code of Federal Regulations* requires states to provide crisis intervention and hotline services to survivors of domestic violence or sexual assault. Michigan's domestic violence and sexual assault hotline provides confidential and anonymous support for all survivors of domestic violence and sexual assault, their support persons, and the professionals who serve them. MDHHS has an agreement with a grantee for the operation of the Domestic Violence and Sexual Assault hotlines and its fiscal year 2025 grant agreement expenditures were \$2.5 million.
- Section 432.253(3) of the *Michigan Compiled Laws* requires MDHHS to fund a toll-free compulsive gambling helpline number. The Michigan Problem Gambling Helpline provides immediate confidential assistance to callers regarding issues related to gambling disorder, including screening the services and referrals to treatment to support groups. MDHHS has a grantee agreement for the operation of the Michigan Problem Gambling Helpline and its fiscal year 2025 grant agreement expenditures were \$800,000.

MDHHS had 20 employees located within the Bureaus of Community Services, Health and Wellness, and Specialty Behavioral Health Services, and in the Division of Victim Services, conducting key oversight duties for these hotlines.

AUDIT SCOPE, METHODOLOGY, AND OTHER INFORMATION

AUDIT SCOPE

To examine the records and processes of MDHHS's oversight of selected hotlines. We conducted this performance audit* in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit objectives and corresponding audit procedures were directed toward concluding on MDHHS efforts to sufficiently oversee the selected hotlines and were not directed toward determining if appropriate crisis intervention, resources, or referral services were provided to individuals contacting the hotlines.

As part of the audit, we considered the five components of internal control (control environment, risk assessment, control activities, information and communication, and monitoring activities) relative to the audit objectives and determined all components were significant.

PERIOD

Our audit procedures, which included a preliminary survey, audit fieldwork, report preparation, analysis of agency responses, and quality assurance, generally covered October 1, 2022 through June 30, 2024.

METHODOLOGY

We conducted a preliminary survey to gain an understanding of MDHHS's processes and activities related to its hotlines. During our preliminary survey, we:

- Analyzed the MDHHS provided population of 72 unique hotlines across the department. We judgmentally selected 18 hotlines considering the type of service the hotline provided and the MDHHS bureau responsible for the hotline. For these 18 hotlines, we:
 - Interviewed MDHHS management, staff, and, if applicable, vendor staff to obtain an understanding of their relationship, respective roles, activities, and responsibilities related to hotlines.
 - Conducted a review of applicable laws, policies, procedures, agreements, and other relevant information pertaining to operation of these hotlines.

* See glossary at end of report for definition.

- Analyzed select MDHHS hotlines data, such as type of line, volume of calls received, availability of the line, and estimated line cost and source of funding.
- Judgmentally selected 5 main hotlines, with 3 related auxiliary hotlines, related to crisis intervention, information, and referral services. The 5 main hotlines selected were Michigan 211, MiCAL, Gambling, Domestic Violence, and Sexual Assault. For these hotlines, we:
 - Analyzed applicable federal awards, agreements with external organizations, and expenditures for fiscal year 2023 for each of the main hotlines and their related auxiliary hotlines.
 - Reviewed the Domestic Violence and Sexual Assault hotline system performance incidents and resolutions reported to MDHHS by the grantee during the period of October 1, 2023 through June 30, 2024.

We selected our samples judgmentally to ensure representativeness or based on risk and could not project those results to the respective populations.

OBJECTIVE 1

To assess the sufficiency of MDHHS's oversight of the Michigan 211 resource information and referral hotline.

To accomplish this objective, we:

- Assessed MDHHS's monitoring of select hotline activities, which included:
 - Interviewing key oversight staff to gain an understanding of their monitoring efforts related to the agreement with Michigan 211.
 - Reviewing the Michigan 211 agreement for key requirements and performance metrics.
 - Verifying MDHHS's receipt and approval of Michigan 211's annual statement of work plan.
 - Performing a limited review of website information accuracy as of July 2024 for 170 of 608 judgmentally and randomly selected database resource records related to 15 of 992 judgmentally and randomly selected Michigan zip codes.

- Verifying MDHHS obtained and reviewed select contractually required service delivery performance reports for the audit period, as applicable.
- Determining whether MDHHS followed up with Michigan 211 to address reported service delivery deficiencies and assessed contractually provided for penalties, as applicable.
- Confirming whether MDHHS obtained required IT third-party assurances and documented its evaluation of the relied upon IT controls of Michigan 211 and its four IT subservice organizations.
- Determining whether MDHHS verified the accuracy and completeness of required annual legislative report information from Michigan 211 prior to its submission of the final report to the Legislature.
- Reviewed the seven MDHHS employees involved in monitoring its Michigan 211 agreement to ensure MDHHS had retained and assessed conflict of interest disclosures.

OBJECTIVE 2

To assess the sufficiency of MDHHS's oversight of selected crisis intervention, information, and referral hotlines.

To accomplish this objective, for MiCAL, we:

- Assessed MDHHS's oversight of select hotline activities, which included:
 - Interviewing key MDHHS oversight staff to gain an understanding of their monitoring efforts related to MiCAL agreements.
 - Reviewing MDHHS's hotline agreements for key contractor requirements and performance metrics.
 - Reviewing MDHHS's meeting minutes from 30 periodic meetings held with the contractor to determine if contract performance was discussed throughout the audit period.
 - Verifying MDHHS completed two annual audits during the audit period to monitor the contractor's compliance with hotline requirements. We judgmentally selected 7 of the 41 annual audit components to verify MDHHS conducted its review and performed a follow-up on corrective actions, as needed.

- Inspecting 8 judgmentally selected IT related service incidents from the population of 46 events reported to MDHHS by the contractor during the audit period to ensure MDHHS was made aware of the IT incident and resolution.
- Reviewing 8 randomly selected hotline user complaints from the 80 complaints MDHHS received during the audit period to determine if MDHHS conducted a review of the complaint and followed up with the contractor on corrective actions as needed.
- Reviewed records related to the MDHHS employee involved in monitoring the MiCAL agreement to ensure MDHHS had retained and assessed conflict of interest disclosures.

For the Michigan Problem Gambling Helpline, we:

- Assessed MDHHS's monitoring of select helpline activities, which included:
 - Interviewing key oversight staff to gain an understanding of their monitoring efforts related to the gambling helpline agreement.
 - Reviewing MDHHS's gambling helpline agreements for key grantee requirements and performance metrics.
 - Verifying MDHHS obtained select required periodic performance reports of the grantee for the audit period and conducted follow-up with the grantee on any needed corrective actions, if applicable.
 - Reviewing MDHHS's periodic grantee meeting minutes for 4 randomly and judgmentally selected months of the 21-month audit period for discussion on service delivery and performance metrics.
 - Verifying MDHHS obtained its advertising contractor's annual media plans and recap reports for fiscal years 2023 and 2024 to monitor the helpline's outreach campaign.
 - Confirming MDHHS obtained and evaluated required third-party assurances regarding the grantee's IT controls relied upon for operation of the helpline.
- Reviewed the two MDHHS employees involved in monitoring the Michigan Problem Gambling Helpline

agreement to ensure MDHHS had retained and assessed conflict of interest disclosures.

For the Domestic Violence and Sexual Assault hotlines, we:

- Assessed MDHHS's monitoring of select hotline activities which included:
 - Interviewing key oversight staff to gain an understanding of their monitoring efforts related to the hotline agreements.
 - Reviewing MDHHS's hotline agreements for key grantee requirements and performance metrics.
 - Verifying MDHHS obtained and reviewed the 14 required quarterly work plans and 40 financial status reports for the audit period to monitor the grantee's compliance with the agreement and performance metrics.
 - Reviewing MDHHS's quarterly meeting minutes with the grantee from September 2023 through June 2024 for discussion of service delivery and performance metrics.
 - Verifying MDHHS conducted a quality assurance review of the grantee in December 2021 and performed a follow up with the grantee in April 2022 on corrective actions taken, as applicable.
 - Verifying MDHHS reviewed the grantee's single audits and obtained the grantee's third-party cybersecurity assessments, in addition to conducting its quality assurance reviews, to gain assurance regarding the grantee's IT controls over the security, availability, processing integrity, confidentiality, and privacy of the hotline.
- Reviewed the 10 MDHHS employees involved in monitoring the Domestic Violence and Sexual Assault agreements to ensure MDHHS had retained and assessed conflict of interest disclosures.

Auditor Note: During our audit period, MDHHS maintained agreements with a grantee to facilitate operation of the domestic violence hotline (1-800-799-7233) and sexual assault hotline (1-855-864-2374). In June 2024, MDHHS merged to a single hotline (1-855-VOICES4) covering both domestic violence and sexual assault and adding support services for human trafficking.

We selected our random samples to eliminate any bias and enable us to project our testing results to their respective

populations. We selected other samples judgmentally to ensure representativeness or based on risk and could not project those results to the respective populations.

CONCLUSIONS

We base our conclusions on our audit efforts and any resulting material conditions or reportable conditions.

When selecting activities or programs for audit, we direct our efforts based on risk and opportunities to improve State government operations. Consequently, we prepare our performance audit reports on an exception basis.

AGENCY RESPONSES

Our audit report contains 3 findings and 3 corresponding recommendations. MDHHS's preliminary response indicates it agrees with 2 and disagrees with 1 of our recommendations.

The agency preliminary response following each recommendation in our report was taken from the agency's written comments and oral discussion at the end of our fieldwork. Section 18.1462 of the *Michigan Compiled Laws* requires an audited agency to develop a plan to comply with the recommendations and submit it to SBO upon audit completion. The State of Michigan Financial Management Guide (Part VII, Chapter 3, Section 100) requires the audited agency to develop the plan as early as practicable and within 60 days after report issuance and submit the plan to OIAS, SBO. Within 30 days of receipt, OIAS will either accept the plan as final or contact the agency to take additional steps to finalize the plan.

SUPPLEMENTAL INFORMATION

Our audit report includes an overview of the hotlines reviewed, presented as supplemental information. Our audit was not directed toward expressing a conclusion on this information.

GLOSSARY OF ABBREVIATIONS AND TERMS

agreement	An arrangement, often formal and written, between two or more groups of people. For purposes of this report, we used agreement for both contracts and grant agreements.
auditor's comments to agency preliminary response	Comments the OAG includes in an audit report to comply with <i>Government Auditing Standards</i> . Auditors are required to evaluate the validity of the audited entity's response when it is inconsistent or in conflict with the findings, conclusions, or recommendations. If the auditors disagree with the response, they should explain in the report their reasons for disagreement.
availability	Timely and reliable access to data and information systems.
CARF	Commission on Accreditation of Rehabilitation Facilities.
confidentiality	Protection of data from unauthorized disclosure.
effectiveness	Success in achieving mission and goals.
efficiency	Achieving the most outputs and the most outcomes practical with the minimum amount of resources.
Federal Risk and Authorization Management Program (FedRAMP)	A governmentwide program providing a standardized approach to security assessment, authorization, and continuous monitoring for cloud products and services.
hotline	A call center reachable by a direct toll-free phone, chat, and/or text line, established to provide a specific service to the public or a group of people. For purposes of this report, we considered the Michigan 211, MiCAL, 1-855-VOICES4 (previously the Domestic Violence and Sexual Assault hotline numbers), and Michigan Problem Gambling Helpline as hotlines.
integrity	Accuracy, completeness, and timeliness of data in an information system.
internal control	The plan, policies, methods, and procedures adopted by management to meet its mission, strategic plan, goals, and objectives. Internal control includes the processes for planning, organizing, directing, and controlling program operations. It also includes the systems for measuring, reporting, and monitoring

program performance. Internal control serves as a defense in safeguarding assets and in preventing and detecting errors; fraud; violations of laws, regulations, and provision of contracts and grant agreements; or abuse.

IT information technology.

material condition A matter, in the auditor's judgment, which is more severe than a reportable condition and could impair the ability of management to operate a program in an effective and efficient manner and/or could adversely affect the judgment of an interested person concerning the effectiveness and efficiency of the program. Our assessment of materiality is in relation to the respective audit objective.

MDHHS Michigan Department of Health and Human Services.

MiCAL Michigan Crisis and Access Line.

performance audit An audit which provides findings or conclusions based on an evaluation of sufficient, appropriate evidence against criteria. Performance audits provide objective analysis to assist management and those charged with governance and oversight in using the information to improve program performance and operations, reduce costs, facilitate decision-making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

reportable condition A matter, in the auditor's judgment, less severe than a material condition and falls within any of the following categories: a deficiency in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; opportunities to improve programs and operations; or fraud.

security Safeguarding an entity's data from unauthorized access or medication to ensure its availability, confidentiality, and integrity.

subservice organization A service organization which provides services to the primary service organization and may be specifically excluded in the scope and opinion of a SOC report. These organizations are usually mentioned in the audit opinion as a scope limitation of the report.

System and Organization Controls (SOC) report

Designed to help organizations which provide services to user entities build trust and confidence in their delivery processes and controls through a report by an independent certified public accountant (CPA). Each type of SOC report is designed to meet specific user needs:

- SOC 1 (Report on Controls at a Service Organization Relevant to User Entities' Internal Control Over Financial Reporting) - Intended for user entities and the CPAs auditing their financial statements in evaluating the effect of the service organization's controls on the user entities' financial statements.
- SOC 2 (Report on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality, or Privacy) - Intended for a broad range of users needing information and assurance about a service organization's controls relevant to any combination of the five predefined control principles.

There are two types of SOC 1 and SOC 2 reports:

- Type 1 - Reports on the fairness of management's description of a service organization's system and the suitability of the design of the controls to achieve the related control objectives included in the description, as of a specified date.
 - Type 2 - Includes the information in a type 1 report and also addresses the operating effectiveness of the controls to achieve the related control objectives included in the description, throughout a specified period.
- SOC 3 (Trust Services Report for a Service Organization) - Intended for those needing assurance about a service organization's controls affecting the security, availability, or processing integrity of the systems a service organization employs to process user entities' information, or the confidentiality or privacy of information, but not having the need for or the knowledge necessary to make effective use of a SOC 2 report.
 - SOC for Cybersecurity - Intended to communicate relevant information about the effectiveness of an organization's cybersecurity risk management programs.



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