



# OAG

Office of the Auditor General

## Report Summary

*Single Audit Report*

*State of Michigan*

*Fiscal Year Ended September 30, 2025*

**Report Number:  
000-0100-26**

**Released:  
June 2026**

A single audit is designed to meet the needs of all financial report users, including an entity's federal grantor agencies. The audit determines if the financial statements are fairly presented, considers internal control over financial reporting and internal control over federal program compliance, determines compliance with requirements material to the financial statements, and assesses compliance with direct and material requirements of the major federal programs.

### Audit Results for the State's Basic Financial Statements

Fairly presented, in all material respects for all opinion units except for the governmental activities and the General Fund, which were modified.	Internal Control Over Financial Reporting		No instances of noncompliance or other matters required to be reported.
	1 material weakness	4 significant deficiencies	

### Audit Results for the Schedule of Expenditures of Federal Awards

Fairly stated, in all material respects, in relation to the State's basic financial statements as a whole.

### Audit Results for the Federal Awards

Federal Awards Expended	Unmodified Opinion	Qualified Opinion	Adverse Opinion	Total Known Questioned Costs (Net)*	Internal Control Over Compliance Findings	
					Material Weaknesses	Significant Deficiencies
\$37.1 billion	8 programs	13 programs	1 program	\$12,466,082	16	48
Number of findings repeated from the prior audit					9	26

\*5 programs had questioned costs, although the amounts were undeterminable.

**Identification of Major Federal Programs, Type of Opinion Issued on Compliance, Questioned Costs, and Audit Finding Numbers [(M) denotes a material weakness and/or material noncompliance finding]:**

<b>Assistance Listing Number(s)</b>	<b>Name of Major Federal Program or Cluster</b>	<b>Opinion</b>	<b>Questioned Costs</b>	<b>Audit Finding Number(s)</b>
10.551 and 10.561	SNAP Cluster	Qualified	Undeterminable	2025-002 2025-003 2025-004 (M) 2025-005 (M) 2025-006 2025-012
10.646	Summer Electronic Benefit Transfer Program for Children	Unmodified	\$0	2025-002 2025-003 2025-004 (M) 2025-012
20.218 and 20.237	FMCSA Cluster	Unmodified	\$0	Not Applicable
21.027	Coronavirus State and Local Fiscal Recovery Funds, including COVID-19	Unmodified	\$0	2025-001 2025-002 2025-009 2025-010 2025-021 2025-022 2025-023 2025-024 2025-025 2025-026 2025-027 2025-028 2025-029 2025-030 2025-031
93.575 and 93.596	CCDF Cluster, including COVID-19	Unmodified	\$431	2025-001 2025-002 2025-003 2025-004 (M) 2025-009 2025-010 2025-032 2025-033 2025-034 2025-035
93.775, 93.777, and 93.778	Medicaid Cluster, including COVID-19	Qualified	\$12,408,623 known plus an undeterminable amount	2025-002 2025-003 2025-004 (M) 2025-005 (M) 2025-006 2025-008 2025-011 (M) 2025-013 (M) 2025-014 2025-015 2025-016 2025-017 2025-018 2025-019 2025-036 2025-037 2025-038 2025-039 2025-040 2025-041 2025-042

<b>Assistance Listing Number(s)</b>	<b>Name of Major Federal Program or Cluster</b>	<b>Opinion</b>	<b>Questioned Costs</b>	<b>Audit Finding Number(s)</b>
93.558	Temporary Assistance for Needy Families	Qualified	\$1,072 known plus an undeterminable amount	2025-002 2025-003 2025-004 (M) 2025-005 (M) 2025-007 2025-011 (M) 2025-043 2025-044 2025-045 2025-046
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	Qualified	\$1,163	2025-002 2025-003 2025-004 (M) 2025-008 2025-047 2025-048 (M) 2025-049 (M) 2025-050 (M)
93.568	Low-Income Home Energy Assistance	Qualified	\$2,071	2025-002 2025-003 2025-004 (M) 2025-011 (M) 2025-051 (M) 2025-052
93.658	Foster Care Title IV-E, including COVID-19	Qualified	\$0	2025-002 2025-007 2025-011 (M) 2025-020
93.659	Adoption Assistance, including COVID-19	Unmodified	\$49,026	2025-002 2025-007 2025-020 2025-053 2025-054
93.667	Social Services Block Grant	Qualified	\$0	2025-002 2025-007 2025-011 (M) 2025-055 (M)
93.767	Children's Health Insurance Program, including COVID-19	Adverse	\$3,719 known plus an undeterminable amount	2025-002 2025-003 2025-004 (M) 2025-005 (M) 2025-008 2025-011 (M) 2025-013 (M) 2025-014 2025-015 2025-016 2025-017 2025-018 2025-019

## Major Federal Programs Audited by Others

Assistance Listing Number(s)	Name of Major Federal Program or Cluster	Opinion	Questioned Costs	Audit Finding Number(s)
10.558	Child and Adult Care Food Program	Qualified	\$0	2025-062 (M)
17.207 and 17.801	Employment Service Cluster	Unmodified	\$0	Not Applicable
17.258, 17.259, and 17.278	WIOA Cluster	Unmodified	\$0	2025-056
17.225	Unemployment Insurance, including COVID-19	Qualified	Undeterminable	2025-064 (M) 2025-065 (M) 2025-066 (M) 2025-067 (M)
20.106	Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs, including COVID-19	Qualified	\$0	2025-057 (M) 2025-058 (M) 2025-059 (M)
21.029	Coronavirus Capital Projects Fund, including COVID-19	Qualified	\$0	2025-060 (M)
84.027 and 84.173	Special Education Cluster (IDEA)	Unmodified	\$0	2025-063
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), including COVID-19	Qualified	\$0	2025-061 (M)
93.959	Block Grants for Prevention and Treatment of Substance Abuse, including COVID-19	Qualified	\$0	2025-061 (M)

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