OAG
Office of the Auditor General
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Auditor General
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July 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 June 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 (Performance - per / Financial - fin / Follow-up - fol / Contracted - con / Single – sa / Review – rev / Investigative – inv)	Project Number
Technology, Management, and Budget	Center for Educational Performance and Information (CEPI) - Postsecondary Applications - (per)	171-0183-26

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
Agriculture and Rural Development	Pesticide Program - (per)	791-0215-26

Approved Objectives:

1. To assess the sufficiency of the Pesticide Program's monitoring and enforcement efforts for pesticide laws and regulations.
2. To assess the efficiency of MDARD's efforts in the registration of pesticide products.
3. To assess the efficiency of MDARD's efforts to license pesticide applicator businesses and certify pesticide applicators.
4. To assess the effectiveness of selected security and access controls over the Pesticide Program's systems.

Department	Audit Title and Type	Project Number
Corrections	Prisoner Grievances - (per)	472-0311-26

Approved Objectives:

1. To assess the effectiveness of MDOC's efforts to safeguard submitted prisoner grievance forms prior to processing.
2. To assess the sufficiency of MDOC's efforts to process prisoner grievances.

Department	Audit Title and Type	Project Number
Environment, Great Lakes, and Energy; Licensing and Regulatory Affairs; Natural Resources; and Treasury	Statewide Oil and Gas Management - (per)	000-0701-26

Approved Objectives:

1. To assess the effectiveness of EGLE’s GRMD efforts to ensure compliance with select State Laws governing oil and gas well production.
2. To assess the sufficiency of DNR’s, EGLE’s, and Treasury’s efforts to ensure the accuracy and completeness of oil and gas well production revenue.

Department	Audit Title and Type	Project Number
Health and Human Services	State Child Abuse and Neglect Prevention Board (Children Trust Michigan) - (per)	491-0178-26

Approved Objectives:

1. To assess CTM’s compliance with selected child abuse and neglect prevention laws, regulations, rules, and procedures.
2. To assess the sufficiency of CTM’s internal control to safeguard the auction event inventory and proceeds.

Department	Audit Title and Type	Project Number
State Budget Office	State of Michigan Annual Comprehensive Financial Report (SOMACFR) - Financial Audit for the Fiscal Year Ended September 30, 2026 - (fin)	171-0010-27

Approved Objectives:

1. 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.
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	Firewalls - (per)	171-0532-26

Approved Objectives:

1. To assess the sufficiency of DTMB's monitoring of the State’s firewall security.
2. To assess the effectiveness of selected DTMB change controls over the State’s firewalls.
3. To assess the sufficiency of selected DTMB controls over the State’s firewall configurations.

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
Technology, Management, and Budget	Michigan Public School Employees' Retirement System Schedules of Employer Pension and OPEB Allocations and Schedule of Collective Pension and OPEB Amounts - (fin)	171-0164-26	July 2026
Natural Resources	MiConnect: Hunting, Fishing, and Recreational Licensing System - (per)	751-0590-25	August 2026

5. Audits Released

Department	Audit Title and Type	Project Number	Date Released	Number of Material Weaknesses	Number of Reportable Conditions
Health and Human Services	Oversight of Selected Support, Information, and Referral Hotlines - (per)	491-0211-24	06/10/2026	1	2
State Budget Office	2025 Statewide Single Audit - (sa)	000-0100-26	06/25/2026	19	48
Transportation	Contractor and Consultant Performance Evaluation Process - (fol)	591-0425-22F	06/25/2026	0	0
State Budget Office	Independent Accountant's Review Report, Revenue Subject to Constitutional Limitation (FY2024-2025) - (rev)	171-0030-26	06/30/2026	None Reported	None Reported
State Budget Office	Independent Accountant's Review Report, Proportion of Total State Spending from State Sources (FY2024-2025) - (rev)	171-0031-26	06/30/2026	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

Doug Ringler
Auditor General

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