

2026 ANNUAL REPORT

Office of the Auditor General

Doug A. Ringler, CPA, CIA
Auditor General

The auditor general shall conduct post audits of financial transactions and accounts of the state and of all branches, departments, offices, boards, commissions, agencies, authorities and institutions of the state established by this constitution or by law, and performance post audits thereof.

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

Article IV, Section 53 of the Michigan Constitution

OAG
Office of the Auditor General
Doug A. Ringler, CPA, CIA
Auditor General
201 N. Washington Square, Sixth Floor • Lansing, Michigan 48913 • Phone: (517) 334-8050 • audgen.michigan.gov

Senators, Representatives, and Interested Parties:

I am pleased to provide our fiscal year 2026 annual report.

We completed another successful year helping ensure accountability and improvements in State government operations. In summary, the Office of the Auditor General:

- Issued 20 performance audits and 9 follow-up reports, including Utilization and Oversight of Select Michigan Public Health Institute Services and Activities (391-0111-26), Going Pro Talent Fund, Workforce Development (186-0412-25), and IT Contracting (171-0510-24).

- Assessed $93.9 billion in primary State government and component unit expenses and $154.0 billion in total fiduciary fund assets held by the State in our audit of the *State of Michigan Annual Comprehensive Financial Report*.

- Evaluated $37.1 billion in federal funds expended by the State in our Statewide Single Audit and issued independent auditor's opinions for 16 other financial audits.

Our exemplary team is committed to delivering services in an independent, objective, and transparent manner. They have received 15 national awards in 10 years for their audit work, and many of our staff are involved in national, State, and local organizations supporting the accounting and auditing profession and giving back to their communities.

It is my pleasure and privilege to lead this State's Office of the Auditor General. Thank you for your partnership and support.

Sincerely,

Doug Ringler

Doug Ringler
Auditor General
November 13, 2026

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Meet our Team



Doug A. Ringler, CPA, CIA
Auditor General



Laura J. Hirst, CPA
Deputy Auditor General



Kelly C. Miller, MPA
State Relations Officer



Bryan W. Weiler, CFE
Chief Investigator



Craig M. Murray, CPA, CGFM, CIA
Director of Professional Practice



Dodi E. Smith, CPA, CISA
Chief Information Officer



Paul J. Green, CPA, CIA, CISA
Director of Administration

OFFICE LOCATION

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

(517) 334-8050
audgen.michigan.gov



Anderson House Office Building
Connie B. Binsfeld Building
Victor Center
Parking

1. Boji Tower
2. Capitol Commons Center
3. Deborah A. Stabenow Building
4. G. Mennen Williams Building
5. George W. Romney Building
6. Grand Tower
7. Grandview Plaza Building
8. Hall of Justice
9. John A. Hannah Building
10. Elliott-Larsen Building
11. Michigan Economic Development Corporation
12. Murray D. VanWagoner Building
13. Ottawa Building
14. Double Tree by Hilton
15. Richard H. Austin Building
16. South Grand Building
17. Stevens T. Mason Building

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Check out **Michigan Office of the-Auditor General**

Join us at **Michigan Office of the Auditor General**

https://www.youtube.com/@MIAUDGEN

OFFICE OF THE AUDITOR GENERAL HISTORY

Early Years

The Michigan State Capitol opened in 1879 and was the State government's only active office building housing all three branches of government. The Office of the Auditor General (OAG) was located on the east side of the south corridor on the first floor wrapping around the corner to the south side of the east wing, containing eight rooms and a fireproof vault. The OAG also had space on the ground floor and was among the first to move into rooms on that floor. In 1885, electricians started wiring for electric lights and painters began to decorate the building's plain white plaster walls. In 1940, the OAG combined first and ground floor offices housed 79 staff. By the late 1960s and early 1970s, many of the offices in the Capitol were remodeled to accommodate more Legislators in Lansing, and the OAG, along with several of the building's longtime occupants, moved to other Lansing office buildings. The Capitol restoration began in 1987 and completed in 1992, and it is now a national historic landmark. The OAG's first floor Capitol space now serves as the offices of the Governor's legislative affairs director and their staff and the Senate majority leader and their staff.

Source: *A History of The Auditor General's Office E120*, by Valerie Marvin, Michigan State Capitol Historian & Curator



Key Dates and Details

1836
The Michigan Office of the Auditor General (OAG) was first created as an elected office.

1837
Michigan was admitted to the Union as the 26th State.

1879
The OAG was one of the occupants when the Capitol building first opened.

1961
Eugene Wanger, a delegate to the Michigan Constitutional Convention, sponsored the amendment to establish an Auditor General in the State's Constitution.

1963
The Michigan Constitution prescribed the Auditor General be appointed by a majority vote of the Legislature.

The Michigan Constitution (Article IV, Section 53) established the OAG in the legislative branch with the responsibility to conduct financial and performance post audits and investigations of State government operations.

Mission
Improve the accountability of public funds and improve State government operations for the benefit of Michigan's citizens.

Overall Goal
Improve accounting and financial reporting practices and promote effectiveness, efficiency, and economy in State government.

Contact With Legislature
An audit report is the formal written contact the OAG has with the Legislature. The reports are available at audgen.michigan.gov and via X, Facebook, and LinkedIn.

Who Does the OAG Audit?
The OAG audits State-level government and cannot audit local governments, school districts, private businesses, or individual taxpayers. This limit is set forth by the Michigan Constitution and Attorney General Opinion No. 6225.

44
Number of Auditors General since the OAG's creation in 1836.

OFFICE OVERVIEW

Mission

The OAG's mission is to improve the accountability of public funds and to improve State government operations for the benefit of Michigan's citizens. The OAG best accomplishes its mission by adhering to the professional standards of the auditing profession and by promoting an atmosphere of independence, objectivity, and transparency among OAG staff and the people we serve.

Responsibility

The Michigan Constitution established the OAG within the legislative branch of State government and set forth its responsibility to conduct financial and performance post audits and investigations of State government operations (Article IV, Section 53). In addition, certain sections of the *Michigan Compiled Laws* contain specific audit requirements in conformance with the constitutional mandate.

Organization

Auditor General Doug A. Ringler is the principal executive and has ultimate responsibility for OAG policies, practices, and reports. The Auditor General is appointed by the Legislature for an eight-year term. His first term began in June 2014 and he was reappointed in May 2022.

The Auditor General appointed Laura J. Hirst as Deputy Auditor General. Hirst is the Auditor General's principal aide in carrying out the OAG's responsibilities and in leading the Bureau of Audit Operations.

The OAG has five primary operational areas:

Bureau of Audit Operations

Responsible for conducting post financial and performance audits of the State's executive, legislative, and judicial branches of government and other State entities, and performing specific reviews in response to legislative requests. The Bureau of Audit Operations (BAO) also participates in joint National State Auditors Association audits with other states' audit agencies.

The Bureau has a specialized data extraction and analysis team and is responsible for audit report production. It is organized into five audit divisions based on type of audits performed and activities audited:

- The *State of Michigan Annual Comprehensive Financial Report* (*SOMACFR*) financial audit, other mandated financial audits, and Government Operations audits.
- The Statewide Single Audit, other mandated financial audits, and government operations audits.
- Environmental, infrastructure, and IT performance audits.
- Safety, regulatory, and economic opportunity performance audits.
- Health and human services and education performance audits.

Fraud Investigative Services Team

Responsible for investigative audit work related to allegations of fraud, waste, or abuse involving State positions or taxpayer dollars. The team advises OAG staff and collaborates with the legal community on fraud-related concerns. For more information, please follow the links: What does the OAG investigate? and How to Report Fraud/Waste/Abuse Allegations to the OAG.

Office of Professional Practice

Responsible for performing quality management reviews of audit reports and working papers, editing audit reports, and conducting accounting and auditing research.

Office of Information Technology

Responsible for overseeing IT infrastructure, developing and supporting internal applications, and providing IT solutions and services required to meet the offices' technology needs. The team is also responsible for IT security and information security governance.

Office of Administration

Responsible for human resource management, accounting and budgeting, and officewide printing, purchasing, and clerical support.

Employees

The OAG had **166 employees**, including the Auditor General, as of September 30, 2026. The OAG's commitment to professionalism and leadership in State governmental auditing is evidenced by the professional certifications achieved by its staff.

Many employees also actively participate as officers, board members, and committee members of national, State, and local accounting and auditing organizations.

OAG Staff Certifications:

- 46 certified public accountants
- 10 certified information systems auditors
- 9 certified internal auditors
- 8 certified fraud examiners
- 2 certified government financial managers
- 25 employees with master's degrees

Quality Management

Professional Standards

The OAG performs audits in accordance with the following professional standards and federal requirements:

- Generally accepted auditing standards of the American Institute of Certified Public Accountants.
- *Government Auditing Standards* issued by the Comptroller General of the United States.
- Title 2, U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

External Quality Control Review

Government Auditing Standards requires a triennial peer review of OAG operations. The peer review is performed by a six-person National State Auditors Association external quality management review team. In the most recent review (performed in October 2024), the peer review team provided the OAG with its thirteenth consecutive unmodified ("pass") opinion on its system of quality control. This is the highest level of opinion.

Independence

Auditing standards require auditor independence in fact and in appearance. The standards also define impairments to independence. The October 2024 peer review of OAG operations noted no impairments affecting the OAG's independence in providing auditing and other attestation services.

Core Values

The OAG has five values we incorporate into our daily activities:

Be a Good Teammate. Collaborate with others to improve your work and theirs. Help others win, then we all win. We are here as a team; no office is more important than the others.

Have Some Fun. There is nothing wrong with having some fun at work. When the job stops being fun, it is probably time to look for a new job.

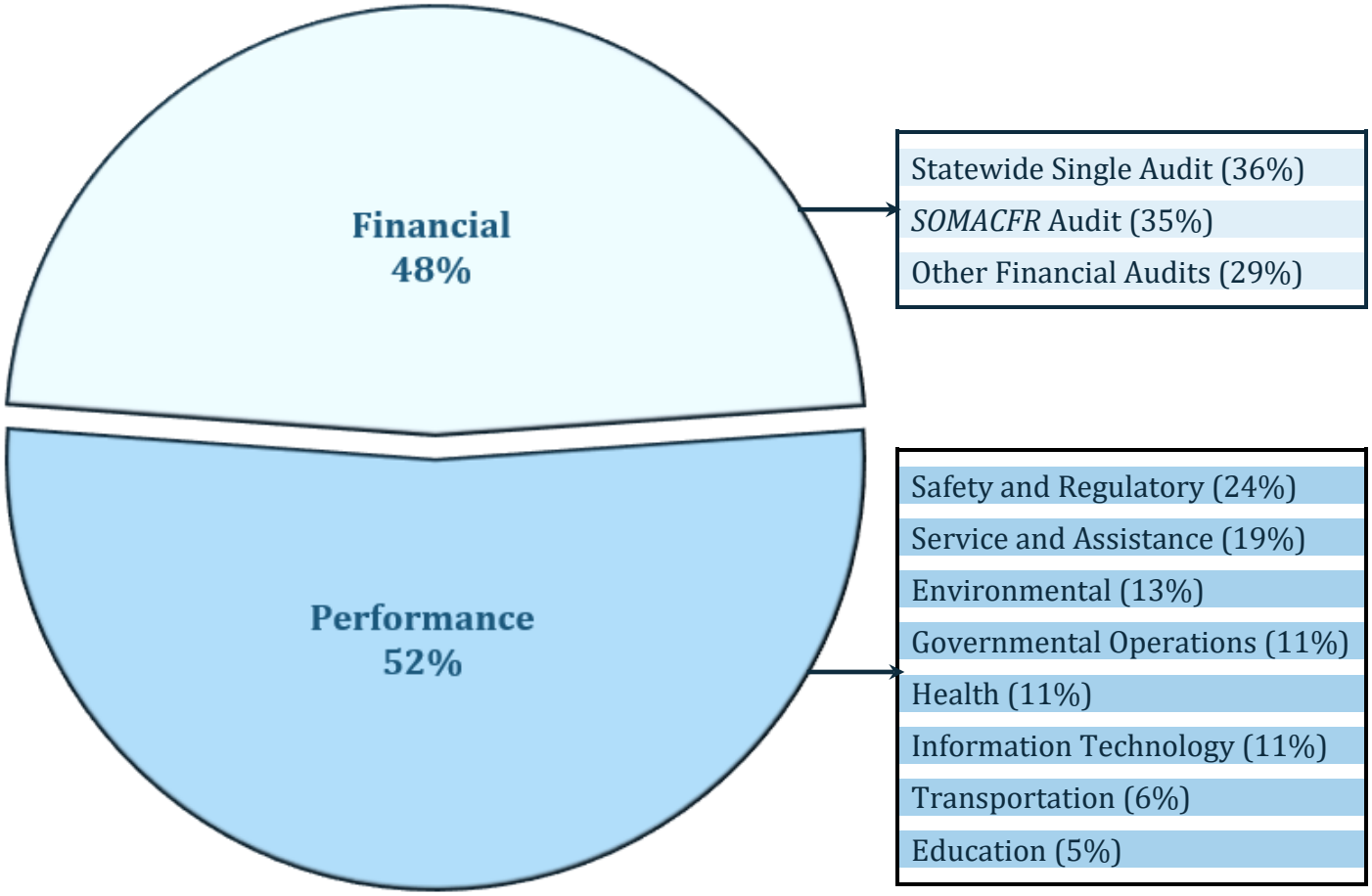
Own Your Work. Take pride in a job well done, admit if you made a mistake, and commit to doing better next time. . . then do better next time.

Make a Difference. Positively impact the agency operations where you audit and better our Office. Offer suggestions for improvement and actively contribute in meetings.

Empower Others. Share your knowledge and challenge others to develop your replacement. Being a good supervisor includes succession planning to ensure others are ready to take over when needed.

Distribution of Direct Hours

The following chart shows the distribution of direct audit and other project hours by type:



Financial Audits

Financial audits are designed to provide reasonable assurance about whether the financial statements and/or financial schedules of an audited entity are presented fairly, in all material respects, in accordance with generally accepted accounting principles. The OAG conducts three types of financial audits:

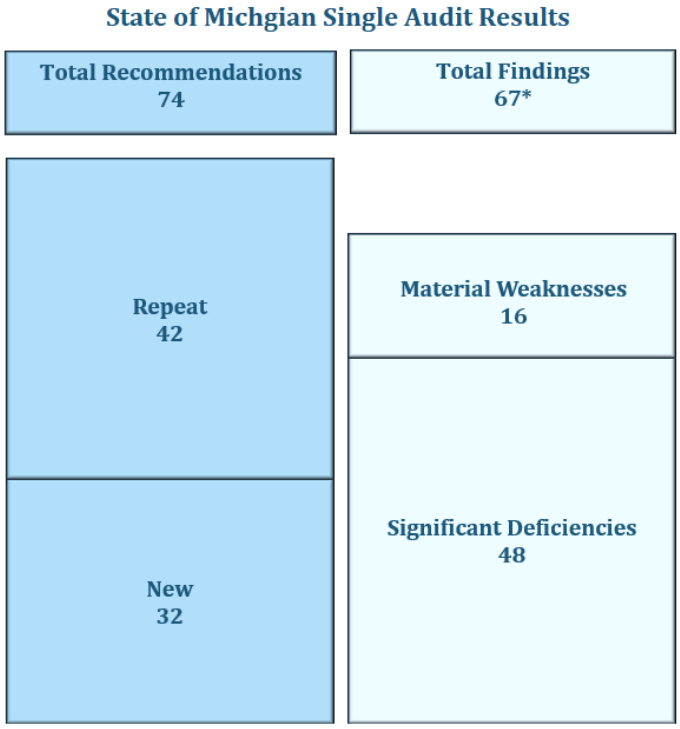
State of Michigan Annual Comprehensive Financial Report (*SOMACFR*) Audit

- The *SOMACFR* is prepared by the Office of Financial Management, within the State Budget Office.
- The State's reporting entity includes the primary government (all funds, departments and agencies, bureaus, boards, and commissions) and its component units.
- The *SOMACFR* includes the State's government-wide financial statements, fund financial statements for the State's major funds, combining and individual fund financial statements for nonmajor funds, and statistical data.
- The OAG issues an independent auditor's opinion on the financial statements, which is included within the published *SOMACFR*.

Financial Audits, *continued*

Statewide Single Audit

- This annual audit is required by the federal Single Audit Act Amendments of 1996, the Uniform Guidance, and State statute. Federal regulation requires nonfederal entities who expend $1 million or more in federal awards during a fiscal year to have a comprehensive financial audit, including an assessment of the entity's compliance with federal program requirements.
- The OAG and contract auditors annually audit programs considered "major federal programs".
- The OAG audited 13 federal programs and contract auditors completed 9 others for the fiscal year ended September 30, 2025.
- The audit report, including the Auditor General's report on compliance, must be submitted to the federal government by June 30 each year for the previous fiscal year ended September 30.



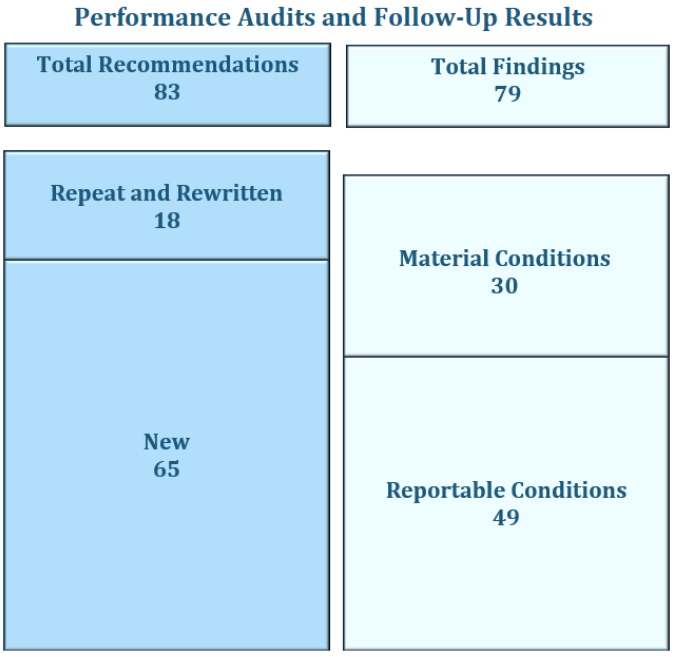
* Some findings contained both types of results.

Other Financial Audits

- State statute requires annual financial audits of certain entities.
- The OAG conducted 16 other required financial audits.
- Contracted auditors completed 16 financial audits.

Performance Audits

Performance audits compare criteria applicable to the audited entity with the activities that occurred. Findings and/or conclusions provide objective and independent analyses to program management and those charged with governance and oversight to facilitate decision-making and improve public accountability. We conduct performance audits based on the potential for improving the effectiveness and efficiency of State government operations. The OAG completed 20 performance audits during fiscal year 2026.



Audit Finding Follow-Ups

The OAG may follow up on findings reported in previously issued performance audit reports to assess the entities' compliance with prior audit recommendations. Follow-ups typically focus on material conditions, which are considered more severe than reportable conditions. We may issue recommendations if corrective action was not effective at fostering improvements. We issued 9 follow-up reports during fiscal year 2026.

AUDIT SERVICES

Preliminary Survey Summaries

A preliminary survey summary is a publicly released document in a report-like format addressing the results of a preliminary survey. A preliminary survey, performed at the beginning of a performance audit, is designed to obtain an understanding of the core activities within an entity or a program. These procedures are limited and are not considered a completed performance audit.

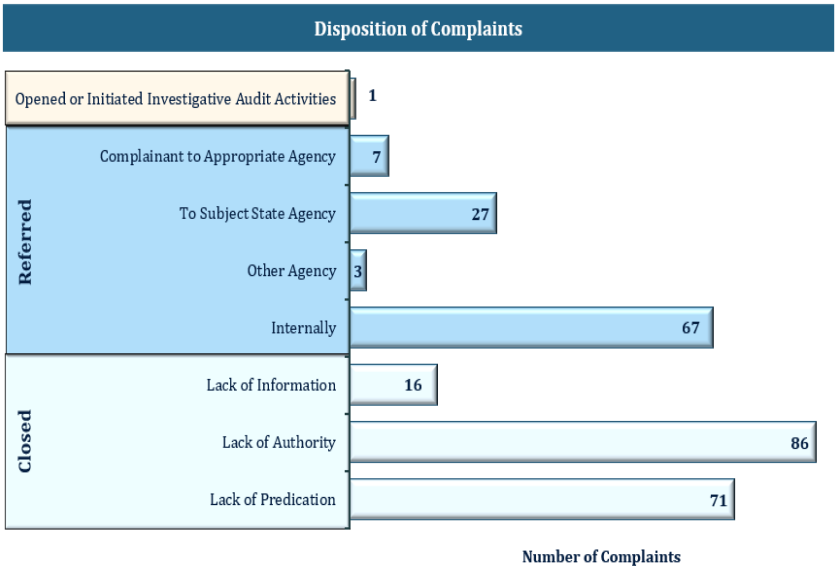
If the results of a preliminary survey do not identify significant potential program improvements and/or risks of deficiencies that could impair management's ability to operate a program effectively or efficiently, we terminate the performance audit and move our resources to a more value-driven project. During fiscal year 2026, we issued 1 preliminary survey summary.

Attestation Engagements

Attestation engagements involve examining, reviewing, or performing agreed-upon procedures on a subject matter or an assertion about a subject matter and reporting on the results. An attestation engagement can cover a broad range of financial or nonfinancial matters or subjects. During fiscal year 2026, the OAG conducted 2 attestation engagements.

Investigative Audits

The Fraud Investigative Services Team is responsible for responding to allegations of fraud, waste, and abuse. Allegations, or tips, are the most common method of initial fraud detection. State employees and the public report allegations to the OAG through external or internal referral, our fraud hotline, e-mail, and telephone calls (see: How to Report Fraud/Waste/Abuse Allegations to the OAG). We evaluate each allegation before moving forward internally or referring it for investigation to a more appropriate government body or law enforcement agency (see: What does the OAG investigate?). We also train our financial and performance auditors to recognize potential fraud and to seek assistance from our Fraud Investigative Services Team if needed.



Report Distribution

We provide electronic access to our released reports. They are most often addressed to the chief executive officer of the audited entity and/or to the chair of its governing board or commission. On the day prior to a report's official release, we notify the audited entity, the Executive Office, and all State legislators.

On the day of release, the report is posted publicly to the OAG's website and an e-mail with a link is sent to House and Senate members, House and Senate Fiscal Agencies, State offices, and others who have requested to receive our reports upon release, including news reporters. The OAG also posts a link to the report on X, Facebook, and LinkedIn. We do not issue a news release for each report, but we do respond to inquiries.

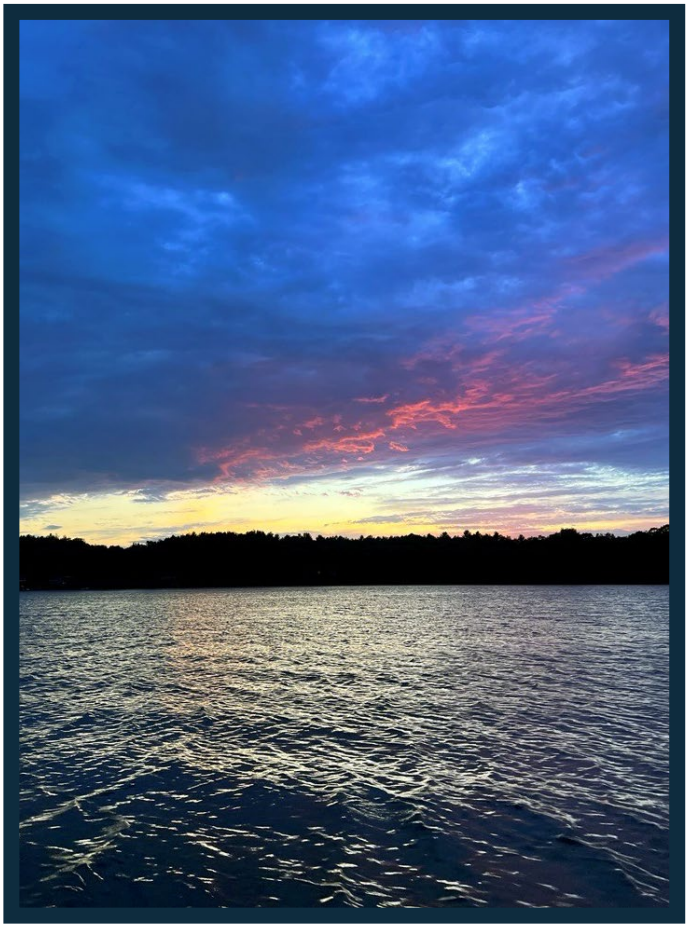
Auditee Response

Section 18.1462 of the *Michigan Compiled Laws* requires an audited agency to develop a plan to comply with the OAG audit recommendations and submit it to the State Budget Office (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 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. The OAG website includes the final plan to comply following each OAG audit report.

Audit Value

OAG reports provide independent, objective, and transparent information legislative members can use in making informed decisions regarding program scope, structure, and funding. Investors and creditors can rely on OAG financial reports to assess the State's financial condition. In addition, our work offers citizens information about the oversight and accountability of taxes, fees, and other revenues paid to the State and whether those dollars are spent in accordance with statutes and guidelines.



Sunset on a northern Michigan lake
Photo credit: OAG Employee • 2026

Audit Universe

54
Number of projects released by the OAG in fiscal year 2026.

$93.9 Billion
State of Michigan primary government and component unit expenses in 2025.

$37.1 Billion
Federal funds expended in Michigan in 2025.

Over 90 Individual State Funds and Component Units
Our reports provide a continuing flow of information to assist the Legislature in its oversight.

18
State departments audited by the OAG.

Approximately 48,500
Number of classified Civil Service State employees as of September 30, 2026.

10,140,459*
Michigan's total population projection for 2027.

* Source: United States Census Bureau

COMMUNICATIONS

Reports

OAG reports are the formal, written, and primary means of communicating audit results. These reports and other communications, including occasional question and answer response letters, provide information about State government operations to the Legislature, audited agencies, residents, and interested parties.

Monthly Summaries

The Auditor General e-mails a monthly summary to all legislators and the Governor identifying projects initiated during the prior month; any audits terminated; audit objectives established for ongoing projects; projects nearing completion, including estimated release dates; and audits released.

Legislative Hearings and Meetings

The OAG welcomes the opportunity to meet with legislators, present audit reports to committees and answer questions, respond to requests for our audit services, and provide information related to government operations to assist in legislator decision-making.

State Relations Officer

The OAG State Relations Officer's primary responsibility is to build relationships and facilitate communications with legislators and their staff, legislative fiscal agencies, other legislative entities, executive office of the Governor, audited entities, and news outlets. These communications include addressing questions about OAG operations and reports, facilitating requests for audit work, and coordinating report presentations to the Legislature upon request.

To reach the State Relations Officer/Public Information Officer:

- Kelly C. Miller
- Phone: (517) 481-3946
- E-mail: kcmiller@audgen.michigan.gov

Online Information

Audit reports are published on the OAG's website, distributed via e-mail, and posted on OAG X, Facebook, and LinkedIn accounts. Additional information regarding audits started and Auditor General news are also published on our social media channels. The website, audgen.michigan.gov, provides extensive information including:

- Recently released reports
- Reports scheduled for release
- Work in progress
- Completed projects by fiscal year
- Monthly summaries to the Legislature and Governor
- How to report fraud allegations
- Auditing FAQ
- Types of audits performed
- Professional standards
- Annual reports
- OAG organizational chart
- Office location



AuSable River
Photo credit: Meghan Day• 2026

AUDIT PROCESS

The OAG's audit process is independent, objective, and transparent. We develop an audit plan using an approach based on assessments of risk and opportunities for improvement. Auditing identifies where and how improvements can be made; therefore, reports are written on an exception basis. We conduct audits in three main phases: planning, audit fieldwork, and report preparation.

Planning

Sets the foundation for the audit. Among other activities, auditors conduct a preliminary survey, develop the audit scope and objectives, and set the audit's time frame.

Audit Fieldwork

Begins the strategic audit activities. Auditors interview agency personnel, sample and analyze data, validate evidence, determine the materiality of potential findings, communicate with the agency, and issue draft audit findings.

Report Preparation

Report drafting is ongoing throughout the audit. Once the fieldwork is completed, the team will compile a preliminary report, ensure compliance with standards, provide the draft report to the agency, obtain its preliminary response, meet with the agency if there are concerns, and finalize the report.

OAG Reports

Financial audits are designed to provide reasonable assurance about whether the basic financial statements and/or financial schedules of an audited entity are presented fairly, in all material respects, in accordance with the applicable financial reporting framework.

Performance audits provide findings, recommendations, and conclusions based on an evaluation of sufficient appropriate evidence compared against applicable criteria such as laws, rules, policies, or best practices.

Follow-Ups describe the results of our limited testing to determine if previous performance audit report recommendations were addressed by an agency.

Investigative audits take place as a result of a reported allegation of fraud, waste, or abuse involving State government officials, State employees, or entities receiving State money or other support. These audits are designed to detect and deter the misappropriation of public assets.

Findings

In OAG performance audit reports, findings are classified depending on their severity. **Material conditions** are more severe matters that 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 program's effectiveness and efficiency. **Reportable conditions** are less severe deficiencies or opportunities for improvement.

In financial audits, the terms are **material weakness and significant deficiency.**

Corrective Action

After each recommendation, OAG reports include a **preliminary agency response** (the agency's initial response) in which the agency indicates if it agrees or disagrees with the recommendation. By State law, upon completion of the audit, the agency is required to submit its **plan to comply** with OAG recommendations to the State Budget Office.

SERVICE TO THE PROFESSION

National Association of State Auditors, Comptrollers and Treasurers (NASACT) and National State Auditors Association (NSAA)



Auditor General Doug A. Ringler, CPA, CIA, served on as the following:

- Past President (2025-26) for the National State Auditors Association (NSAA)
- Executive Committee (2025-26) for the National Association of State Auditors, Comptrollers and Treasurers (NASACT).



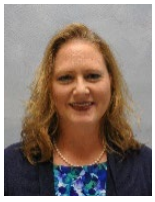
Craig M. Murray, CPA, CGFM, CIA, Director of Professional Practice. Murray currently serves on the following boards and committees:

- NASACT's Committee on Accounting, Reporting, and Auditing
- NSAA's Audit Standards and Reporting Committee, Single Audit Committee, and Peer Review Committee

The following OAG team members served as 2025-26 NSAA committee members:



Shelly M. Jensen, CPA, CISA
Audit Division Administrator
IT Conference Program, Chair



Tracy L. Jelneck, CPA
Audit Division Administrator
Single Audit



Brittney E. Simon, CPA
Audit Manager
Performance Audit



Rod A. Wlock
Audit Manager
Single Audit



Michele Elms, CPA, Manager of Working Paper Review and Professional Standards
Audit Standards and Reporting, Peer Review, Single Audit



Ryan D. Austin
Principal Audit Supervisor
Single Audit



Kiara Berry
Staff Auditor
Excellence in Accountability Awards, Performance Audit, Single Audit



Maisha W. Howard
Staff Auditor
Emerging Leaders Conference Program, Excellence in Accountability Awards, Performance Audit



Jayson Tunstall
Staff Auditor
Emerging Leaders Conference Program

SERVICE TO THE PROFESSION

State Association of Accountants, Auditors and Business Administrators (SAAABA)

The following OAG team members serve at SAAABA:



Jessica L. Lane
Senior Auditor
President



Kiara Berry
Staff Auditor
Vice President



Alicia Lott
Investigative Auditor
Director of Membership



Daniel J. Palka
Senior Auditor
Director of Programs



Maisha W. Howard
Staff Auditor
Director of Member Activities



Nicholas J. Combs
Senior Auditor
Director of Website



Kimberly R. Poljan, CPA, CIA, CFE
Senior Auditor
Immediate Past President

Other Associations, Boards, or Committees

The following OAG team members serve:



Nanci A. Bashore, CPA, CFE, Audit Manager, serves as:

- Association of Certified Fraud Examiners (ACFE), Greater Lansing, Michigan Chapter No. 143 Board Member
- Midwestern Intergovernmental Audit Forum (MIAF) Executive Committee State Representative



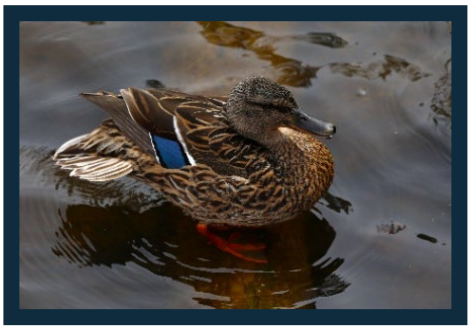
Aaron S. David, Audit Supervisor, serves as:

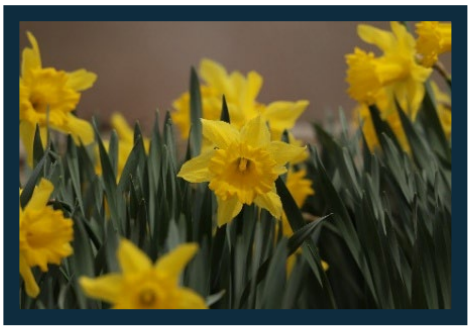
- Member of Davenport University's Accounting Advisory Board

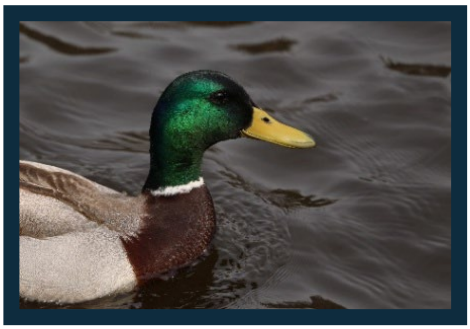


Robert J. Erekson, CPA, Audit Supervisor, serves as:

- Member of the Central Michigan University PLK School of Accounting Advisory Committee







Frances Park, Lansing, Michigan
Photo credit: Meghan Day • 2026

AWARDS AND RECOGNITION

National Awards

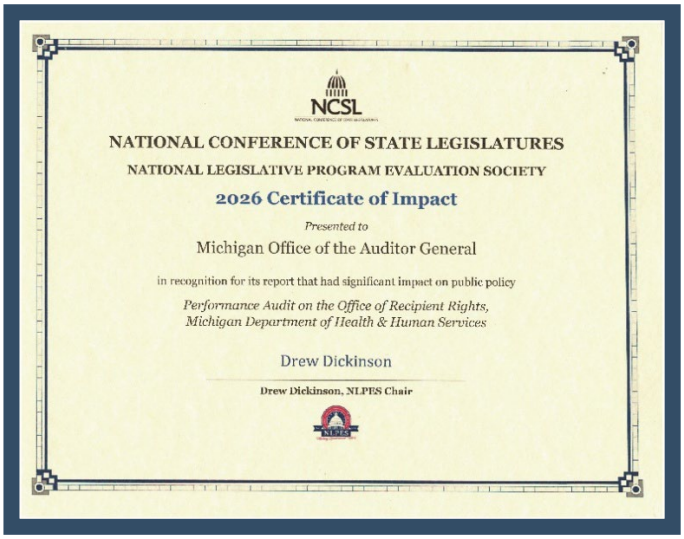
2026 National Legislative Program Evaluation Society (NLPES)

The OAG was presented with the 2026 NLPES Certificate of Impact for the performance audit on the Office of Recipient Rights, Michigan Department of Health and Human Services (391-0120-24), released in September 2025.

Congratulations to Yvonne Benn, Audit Division Administrator; Ivy Jaroche, Audit Manager; Heidi Herendeen, Audit Supervisor; and Nick Combs, Maddisen Hoornstra, Matt Lampert, McKinzie Sullivan, and Selena Vega-Albor, team members.



Pictured are the winners of the 2026 NLPES Certificate of Impact with Senator Michael Webber who spoke at the OAG's 2026 Annual Session about the impact audits have on legislative decision. Pictured (l to r): Yvonne Benn, Ivy Jaroche, Deputy Auditor General Laura Hirst, Senator Michael Webber, Auditor General Doug Ringler, Heidi Herendeen, McKinzie Sullivan, Nick Combs. Not pictured: Maddisen Hoornstra, Matt Lampert, and Selena Vega-Albor.



NCSL

NATIONAL CONFERENCE OF STATE LEGISLATURES

NATIONAL LEGISLATIVE PROGRAM EVALUATION SOCIETY

2026 Certificate of Impact

Presented to

Michigan Office of the Auditor General

in recognition for its report that had significant impact on public policy

Performance Audit on the Office of Recipient Rights, Michigan Department of Health & Human Services

Drew Dickinson

Drew Dickinson, NLPES Chair

Independent

Objective

Transparent

FISCAL YEAR 2026 REPORT LISTING

Department and Report Title/Project Number and Link to Completed Project Documents	Type of Audits and Other Projects: Financial Audit	Performance Audit or Follow-Up	Other	Contract Audit
Agriculture and Rural Development				
• Farm Produce Insurance Authority - Financial Report				●
• Licensing Portal System/791-0595-25		●		
Civil Rights				
• Selected Activities Related to Investigation Timeliness and Complaint Intake/151-0200-22F		●		
Education				
• Office of Educator Excellence/313-0140-18F		●		
• Support for Low Performing Schools, Office of Partnership Districts/313-0201-26		●		
Environment, Great Lakes, and Energy				
• Brownfield Redevelopment Financing Program/186-0420-26		●		
Health and Human Services				
• Administration of Medicaid Payments to Nursing Facilities for Long-Term Care/391-0570-18F		●		
• Adult Protective Services/491-2601-20F		●		
• Efforts to Monitor Established Service Level Agreements for the Medicaid Pharmacy Benefits Manager Contract/391-0117-25		●		
• Michigan State Disbursement Unit, Office of Child Support/491-0142-25		●		
• Monitoring of Selected Child Welfare Caseloads/491-2785-18F		●		
• Oversight of Selected Support, Information, and Referral Hotlines/491-0211-24		●		
• Partnership. Accountability. Training. Hope. (PATH) Program Deferrals/491-3302-25		●		
• School Services Program/391-0741-25		●		
• Select Licensing and Monitoring Activities of Child Placing Agencies/491-2780-16F		●		
• Select Training and Staff Development Activities for Child Welfare and Public Assistance Staff - Preliminary Survey Summary/491-0316-25			●	
• State of Michigan Medicaid Spending - Letter to Senator Victory/391-0711-26			●	
• Utilization and Oversight of Select Michigan Public Health Institute Services and Activities/391-0111-26		●		
Judiciary				
• Judicial Tenure Commission – Questions and Answers/950-0157-26			●	
Labor and Economic Opportunity				
• Going Pro Talent Fund, Workforce Development/186-0412-25		●		
• Michigan Strategic Fund/185-0401-26	●			
• Michigan Economic Development Corporation/815-0406-26	●			
• Michigan State Housing Development Authority (A Component Unit of the State of Michigan) - Financial Report				●
• Michigan State Housing Development Authority (A Component Unit of the State of Michigan) - Single Audit Report				●
• Self-Insurers' Security Fund Annual Report 2025/186-0101-26	●			
• Unemployment Insurance Agency - Administration Fund - Financial Report				●
• Unemployment Insurance Agency - Administration Fund - Single Audit Report				●
• Unemployment Insurance Agency - Contingent Fund - Financial Report				●
• Unemployment Insurance Agency - Obligation Trust Fund - Financial Report				●
• Unemployment Insurance Agency - Unemployment Compensation Fund - Financial Report				●
• Unemployment Insurance Agency - Unemployment Compensation Fund - Single Audit Report				●

FISCAL YEAR 2026 REPORT LISTING

Department and Report Title/Project Number and Link to Completed Project Documents	Type of Audits and Other Projects: Financial Audit	Performance Audit or Follow-Up	Other	Contract Audit
Legislature				
• Michigan Legislative Retirement System/900-0140-26	●			
• OAG Annual Report - Fiscal Year 2025			●	
Licensing and Regulatory Affairs				
• Licensing and Surveys of Hospice Facilities, Bureau of Community and Health Systems, and Bureau of Survey and Certification/641-0454-24		●		
Lifelong Education, Advancement, and Potential				
• Communication with Child Development and Care Program Providers Regarding Client Eligibility and the Associated Payments/313-0298-24		●		
Military and Veterans Affairs				
• Michigan Veterans' Facility Authority (A Discretely Presented Component Unit of the State of Michigan) - Annual Report				●
• Selected Department of Military and Veterans Affairs IT Systems/511-0590-25		●		
Natural Resources				
• MiConnect: Hunting, Fishing, and Recreational Licensing System/751-0590-25		●		
• State Park Concessions, Leases, and Operating Agreements, Parks and Recreation Division/751-0135-21F		●		
State				
• Qualified Voter File - Boilerplate Letter/231-0237-26			●	
• Selected Activities Related to Providing Customer Service, Bureau of Quality and Customer Experience/231-0236-25		●		
State Budget Office				
• State of Michigan Single Audit/000-0100-26	●			
• *State of Michigan Annual Comprehensive Financial Report*/171-0010-26	●			
• Statewide Integrated Governmental Management Applications (SIGMA) - Selected Security and Application Controls/171-0595-25		●		
• Revenue Subject to Constitutional Limitation - Section 26/171-0030-26			●	
• Total State Spending Paid to Units of Local Government - Section 30/171-0031-26			●	
State Police				
• Michigan Sex Offender Registries/551-0595-24		●		
Technology, Management, and Budget				
• IT Contracting/171-0510-24		●		
• Michigan Military Retirement Provisions/171-0158-26	●			
• Michigan Public School Employees' Retirement System/171-0152-26	●			
• Michigan Public School Employees' Retirement System - Schedules of Employer Pension and Other Postemployment Benefit Allocations and Schedule of Collective Pension and Other Postemployment Benefit Amounts/171-0164-26	●			
• Michigan Judges' Retirement System/171-0153-26	●			
• Michigan State Police Retirement System/171-0154-26	●			
• Michigan State Employees' Retirement System - Schedule of Employer Allocations and Schedules of Pension and Other Postemployment Benefit Amounts by Employer/171-0165-26	●			
• Michigan State Employees' Retirement System/171-0151-26	●			
• Modernizations of Legacy IT Systems/171-0550-17F		●		
• State of Michigan Postemployment Life Insurance Benefit/171-0168-26	●			
• State of Michigan 457 Plan/171-0157-26	●			
• State of Michigan 401K Plan/171-0156-26	●			
• State Sponsored Group Insurance Fund/171-0143-26	●			

FISCAL YEAR 2026 REPORT LISTING

Department and Report Title/Project Number and Link to Completed Project Documents	Type of Audits and Other Projects: Financial Audit	Performance Audit or Follow-Up	Other	Contract Audit
Transportation				
• Contractor and Consultant Performance Evaluation Process/591-0425-22F		●		
• Small Business and Disadvantaged Business Enterprise Programs, Office of Business Development/591-0352-25		●		
• Structure Program Division, Bureau of Bridges and Structures/591-0300-25		●		
• Mackinac Bridge Authority (A Discretely Presented Component Unit of the State of Michigan)				●
Treasury				
• Bureau of State Lottery				●
• Emergency 9-1-1 Fund/271-0265-26	●			
• Michigan Education Trust (A Discretely Presented Component Unit of the State of Michigan)				●
• Michigan Education Savings Program				●
• Michigan Finance Authority				●
• State Building Authority				●

No audits were completed for the departments of Attorney General, Corrections, and Insurance and Financial Services.



Lake Superior from Bete Grise Preserve, Keweenaw County
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