OAG
Office of the Auditor General
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Auditor General
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November 2, 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 October 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
Corrections	Physical Plant Division - (per)	472-0331-27
Michigan State Housing Development Authority and Labor and Economic Opportunity	Housing and Community Development Fund Reporting - (per)	635-0222-27
Transportation	Collection of Liquidated Damages for Michigan Department of Transportation Projects - (per)	591-0212-27

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
Corrections	Critical Incident Reporting, Correctional Facility Administration - (per)	472-0410-25

Approved Revised Objective:

1. To assess the effectiveness of MDOC's efforts to report and consistently categorize critical incidents occurring at correctional facilities.

We combined two planned audit objectives into one objective to better reflect audit conclusions and enhance report readability.

Department	Audit Title and Type	Project Number
Natural Resources	Privately Owned Cervid Facilities, Wildlife Division - (per)	751-0151-26

Approved Objective:

1. To assess the sufficiency of DNR's oversight of privately owned cervid facilities.

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
Natural Resources	Real Estate Acquisition and Disposition - (fol)	751-0155-23F	November 2026
Natural Resources	Forest Resource Division and Forest Development Fund - (per)	751-0152-24	December 2026
State Police	Training Division - (per)	551-0121-25	December 2026
Agriculture and Rural Development	Pesticide Program - (per)	791-0215-26	January 2027
Health and Human Services	Bridge Card Security and Monitoring Controls and Other Information - (per)	491-0311-26	January 2027

5. Audits Released

Department	Audit Title and Type	Project Number	Date Released	Number of Material Weaknesses	Number of Reportable Conditions
Labor and Economic Opportunity	Michigan Employment Relations Commission - (per)	186-0209-26	10/06/2026	0	1
Technology, Management, and Budget	State Surplus, Logistics and Operations Support Division, Office of Support Services - (per)	171-0139-25	10/06/2026	1	3

5. Audits Released Con't

Department	Audit Title and Type	Project Number	Date Released	Number of Material Weaknesses	Number of Reportable Conditions
Environment, Great Lakes, and Energy; Natural Resources; and Treasury	Statewide Oil and Gas Management - (per)	000-0701-26	10/13/2026	0	4
Health and Human Services	Medicaid Non-Emergency Medical Transportation Services - (fol)	391-0715-20F	10/13/2026	0	2
Health and Human Services	Michigan Children's Institute - (per)	491-2700-25	10/15/2026	2	1
Licensing and Regulatory Affairs	Liquor Purchase Revolving Fund, Michigan Liquor Control Commission - (fin)	641-0161-25	10/16/2026	None Reported	1
Environment, Great Lakes, and Energy	Wastewater and Groundwater Permit Issuance and Oversight, Water Resources Division - (per)	761-0180-25	10/21/2026	1	2
Transportation	Office of Rail - (per)	591-0195-26	10/28/2026	1	4

We report this information to you on a monthly basis, and we correspond with auditee management and staff regularly as our projects transition through the various stages referenced above.

This communication is intended solely for the information and use of the Governor, the Legislature, and, if appropriate, management and is not intended to be, and should not be, used by anyone other than these specified parties.

Please contact me or Laura Hirst, Deputy Auditor General, at (517) 334-8050 if you have questions regarding this summary or wish to discuss specific audit projects.

Sincerely,

Doug Ringler

Doug Ringler
Auditor General

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