Michigan Department of Education
Single Audit Program Findings

	2006	2005	2004	2003
21st Century Community Learning				
Cash Management Controls	1			
Eligibility	1			
Lack of Budget Ammendment Approval	2			
Late Start of Program	1			
Period of Availability	1			
Private School Participation	2			
Reporting		1		
Schoolwide Plan	1			
Timesheets/logs not documented		1	1	
Unallowable Costs		1		
Total	***9***	**3**	**1**	
Adult Education				
Co-mingled funds			1	
Indirect Cost Rate	1			
Suspension and Debarment				1
Timesheets/logs not documented			1	1
Total	**1**		**2**	**2**
Comprehensive School Reform				
Cash Management (30 day cash needs)	1		2	
Expenditures not segregated				1
Unallowable Expenditures	1		1	
Lack of Documentation			1	
Total	**2**		**4**	**1**
Drug Free Schools				
Cash Management (30 day cash needs)	3			1
Time Certifications		1		
Unallowable Expenditures	1			
Total	**4**	**1**		**1**
Even Start				
Matching			1	
Staff Qualifications			1	1
Timesheets/logs not documented			2	1
Total			**4**	**2**
Food and Nutrition				
Application Errors		4		
Annual Reporting	1			
Benefit Issuance list not maintained	1			
Bidding				2
Cash Deposit Process				2
Contract Discrepancies		1		
Corrective Action Plan for monitoring visit from DOE	1			
Documentation of Meals Served	2			

Eligibility	10	22	22	12
Food Service Mgmt Co. performing unallowable activiti	1	2	1	1
Income Verification	1	1	2	8
Incomplete Production Records	3	2	2	2
Lunch Card Reconciliation	1	3		
On-site Review	5	2		4
Reimbursement Discrepancies	2	3		
Reporting	2	1		
Time Certification	1			
Timely Claim Submission	1			
Total	**32**	**41**	**27**	**31**
Medicaid (MDCH)				
Cost Reporting			1	
SAS-70				6
Timesheets/logs not documented			2	
Total			**3**	**6**
Math & Science				
Time Certification	1			
Total	**1**			
Reading 1st				
Annual Reporting	1			
Cash Management	1			
Contract Procurement	1			
Private School Participation	1			
Reporting Accuracy	1			
Total	**5**			
Reed Act (Work First)				
Deferred Revenue	1			
Total	**1**			
TANF				
Lack of Budget Ammendment Approval	1			
Timely Reporting	1			
Total	**2**			
Title I				
Annual Reporting	1			
Bidding	1			
Budget			4	2
Building Allocation	2	1	3	7
Carryover without waiver				1
Cash Management: Internal Controls	1			
Cash Management (30 day cash needs)	7	3	2	8
Comparability Analysis	2	1	8	7
Contract Procurement	1			
District Set-asides		1		1
Eligibility	1	1	4	1
Equipment/Real Property Management	1			

Expenditure Reports (submitted vs. actual)	8			
Highly qualified teachers	1	2	1	
Inadequate Documentation	1			
Inappropriate Expenditures	4	7	6	1
Indirect costs			1	
Migrant Education Timesheets/logs			1	
Monitoring			2	1
Needs Assessment		1		
Parental Involvement	6	4	5	1
Parental Notification of Schools identified for improven	2	4		
Personnel expenditures		1	3	3
Private School Notification	3	5		
School-wide Program	3	1	4	
Segregation of Duties	1			
Supplant			1	2
Timesheets/logs not documented	29	22	38	51
Transportation of Homeless	1			
Total	**76**	**54**	**83**	**86**
Title II, Part A - Improving Teacher Quality				
Accruals			1	
Allowability of Grant Expenditures			2	1
Cash Management	2	1	1	
Expenditures outside of grant period			1	
Final Expenditure Report	2			
Lack of documentation			2	3
Non-public participation			1	1
Parental involvement				1
Professional Development	1			
Timesheets/logs not documented		1	12	19
Unallowable Expenditures	1			
Total	**6**	**2**	**20**	**25**
Special Education				
Cash Management internal controls	1			
Contract Procurement	1			
Eligibility	1			
Expenditures documentation/allowability	2	1	2	3
Final Expenditure Report	2			
General Ledger Reconciliation	1			
Highly Qualified Teachers		1		
IEP not on file	1	1		
Maintenance of Effort			2	2
Monitoring	2	2	1	2
Payroll Allocation			1	1
Period of Availability	1			
Schoolwide Plans	1			
Timesheets/logs not documented	12	20	18	40
Total	**25**	**25**	**24**	**48**
Technology Literacy Challenge				
Cash Management Internal controls	1			

Total	**1**			
Title V				
Final Expenditure Report	1			
Total	**1**			
Vocational Education				
Annual Reporting	1			
Contract Procurement	1			
Cash Management internal controls	1			
Schoolwide Plans	1			
Time Certification	1			
Total	**5**			
Federal Severance Pay Approval	1			
Timely Filing of DS4044	1			
Total Findings	**173**	**124**	**168**	**202**