STATE OF MICHIGAN
STATE TRANSPORTATION COMMISSION
LANSING

MDOT
Michigan Department of Transportation

RICK SNYDER
GOVERNOR

January 26, 2011

The Honorable Rick Snyder
Governor of Michigan
P.O. Box 30013
Lansing, Michigan 48909

Dear Governor Snyder:

Section 314 of the appropriation bill for the State Transportation Department for the Fiscal Year ending September 30, 2011, provides for a report prepared by the department's Internal Auditor on the internal audit activities for the prior fiscal year.

Enclosed is the Schedule of Internal Audit Activities for the Fiscal Year ended September 30, 2011, detailing the proportion of time spent in the various areas by the Office of Commission Audits, in the performance of its audit responsibilities. Also enclosed is the required listing of the audits completed during this period.

If you have any questions, please contact me or John T. Cotter, C.P.A., Commission Auditor, at (586) 850-8096 or (517) 373-1500, respectively.

Sincerely,

Jerrold M. Jung
Chairman
State Transportation Commission

Enclosures
cc: State Transportation Commission
Senate Appropriations Committee
House Appropriations Committee
Senate Fiscal Agency
House Fiscal Agency
Director, Department of Transportation
State Budget Director
Auditor General
Commission Advisor
Office of Governmental Affairs

Jerrold M. Jung, Chair • Linda Miller Atkinson • Michael D. Hayes • Charles F. Moser • Sharon J. Rothwell • Todd A. Wyett

MURRAY D. VAN WAGONER BUILDING • P.O. BOX 30050 • LANSING, MICHIGAN 48909
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Michigan Department of Transportation
Office of Commission Audits
Schedule of Internal Audit Activities
Fiscal Year 2011

Statutory Responsibility	Proportion of Time
Internal Control Evaluations – Responsibilities with Biennial Reporting	1%
Financial Audits (Internal)	1%
Financial Audits (External)	46%
Economy and Efficiency, and Performance Audits	3%
Other Audit and Investigative Activities	4%
Serious or Flagrant Activities	10%
Sub-recipient Monitoring	
Professional Development & Administrative Support Activities	13%
Audit Administration	22%
Total	100%

Comments

See attached list for each audit.

Office of Commission Audits
Auditor's Reports Issued During FY11

Entity	Report Date	Auditor's Report Number	Projects
ADVANCED GEOMATICS, A DIVISION OF CHARLEVOIX ABSTRACT & ENGINEERING COMPANY	02/16/2011	2011-110	1
AECOM OF MICHIGAN, P.C.	01/27/2011	2011-89	4
AEROCON PHOTOGRAMMETRIC SERVICES, INC.	02/16/2011	2011-112	1
AERO-METRIC, INC.	01/24/2011	2011-86	3
ALFRED BENESCH & COMPANY	11/23/2010	2010-371	23
ARCADIS FPS/FINKBEINER, PETTIS & STROUT, INC.	02/11/2011	2011-104	1
AYRES ASSOCIATES, INC., OF MICHIGAN	01/24/2011	2011-87	4
BELLNER, BERNARD	01/13/2011	2011-78	1
BRI, INC.	03/28/2011	2011-143	1
CAPITAL CONSULTANTS, INC., DBA C2AE	02/22/2011	2011-117	5
COLEMAN ENGINEERING COMPANY	02/15/2011	2011-109	4
CONSTRUCTION TECHNICAL SPECIALISTS, LLC	02/09/2011	2011-97	3
DRIESENGA & ASSOCIATES, INC.	02/22/2011	2011-118	1
EAGLE CONSULTANT ENGINEERING, LLC	02/11/2011	2011-103	5
EARTH DATA INTERNATIONAL	02/09/2011	2011-102	2
EMERGENCY ROAD RESPONSE, INC.	01/10/2011	2011-73	1
FISHBECK, THOMPSON, CARR & HUBER, INC.	12/09/2010	2010-384	12
FLEIS & VANDENBRINK ENGINEERING, INC.	02/18/2011	2011-113	12
GREAT LAKES ENGINEERING GROUP, LLC	04/15/2011	2011-156	9
H. W. LOCHNER, INC.	01/28/2011	2011-90	8
HNTB MICHIGAN, INC.	11/30/2010	2010-367	17
HOLLAND ENGINEERING, INC.	02/24/2011	2011-121	7
HUBBELL, ROTH & CLARK, INC.	12/21/2010	2010-378	3
HUBBELL, ROTH & CLARK, INC.	12/16/2010	2011-64	11
JANSSEN & SPAANS ENGINEERING, INC.	11/03/2010	2011-34	1
KIMLEY-HORN OF MICHIGAN, INC.	08/05/2011	2011-217	2
KTA-TATOR, INC.	10/14/2010	2011-19	3
MANNIK & SMITH GROUP, INC., THE	02/18/2011	2011-116	8
MATERIALS TESTING CONSULTANTS, INC.	02/09/2011	2011-100	2
MVA ENGINEERING	03/28/2011	2011-144	1
NORTHWEST CONSULTANTS, INC.	02/24/2011	2011-122	11
NYLANDER ENGINEERING, INC.	02/16/2011	2011-111	3
OTWELL MAWBY GEOTECHNICAL, PC	02/18/2011	2011-114	6
PARSONS BRINCKERHOFF MICHIGAN, INC.	02/22/2011	2011-120	11
PARSONS TRANSPORTATION GROUP INC. OF MICHIGAN	02/22/2011	2011-119	2
PARSONS TRANSPORTATION GROUP, INC., OF MICHIGAN	02/01/2011	2011-92	21
RC ENGINEERING, INC.	03/28/2011	2011-145	1
ROWE PROFESSIONAL SERVICES COMPANY	03/23/2011	2011-137	7

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RS ENGINEERING, LLC	02/18/2011	2011-115	4
SOIL AND MATERIALS ENGINEERS, INC.	03/25/2011	2011-142	21
SPICER GROUP, INC.	03/23/2011	2011-136	21
SUPERIOR ENVIRONMENTAL CORPORATION	05/10/2011	2011-169	1
SURVEYING SOLUTIONS, INC.	03/28/2011	2011-146	7
TYME ENGINEERING, INC.	02/15/2011	2010-364	78
U. P. ENGINEERS & ARCHITECTS, INC.	08/05/2011	2011-218	1
V3 INFRASTRUCTURE SERVICES, LTD. (SDI CONSULTANTS, LTD.)	02/09/2011	2011-101	3
WILBUR SMITH ASSOCIATES, INC., MICHIGAN	01/19/2011	2011-83	9
WILBUR SMITH ASSOCIATES, INC., MICHIGAN	01/19/2011	2011-84	1
WILCOX PROFESSIONAL SERVICES, LLC	11/22/2010	2010-245	60
WILLIAMS & WORKS, INC.	04/08/2011	2011-154	8
Consultants Subtotals		**50 Reports**	**432**
ALCONA COUNTY ROAD COMMISSION	12/09/2010	2011-47	1
ALGER COUNTY ROAD COMMISSION	12/21/2010	2011-66	1
ALPENA COUNTY ROAD COMMISSION	01/19/2011	2011-81	1
ANTRIM COUNTY ROAD COMMISSION	10/26/2010	2011-28	1
ARENAC COUNTY ROAD COMMISSION	12/20/2010	2011-65	1
BAY COUNTY ROAD COMMISSION	12/14/2010	2011-58	1
BENZIE COUNTY ROAD COMMISSION	05/16/2011	2011-171	1
BERRIEN COUNTY ROAD COMMISSION	03/08/2011	2011-127	1
BRANCH COUNTY ROAD COMMISSION	03/08/2011	2011-128	1
CALHOUN COUNTY ROAD COMMISSION	11/08/2010	2011-36	1
CHARLEVOIX COUNTY ROAD COMMISSION	10/14/2010	2011-20	1
CHEBOYGAN COUNTY ROAD COMMISSION	10/12/2010	2011-15	1
CHIPPEWA COUNTY ROAD COMMISSION	02/11/2011	2011-105	1
CLARE COUNTY ROAD COMMISSION	01/06/2011	2011-70	1
CLINTON COUNTY ROAD COMMISSION	04/29/2011	2011-168	1
CRAWFORD COUNTY ROAD COMMISSION	01/06/2011	2011-71	1
DELTA COUNTY ROAD COMMISSION	02/08/2011	2011-96	1
DICKINSON COUNTY ROAD COMMISSION	12/15/2010	2011-61	1
EMMET COUNTY ROAD COMMISSION	10/05/2010	2011-4	1
GENESEE COUNTY ROAD COMMISSION	04/28/2011	2011-166	1
GLADWIN COUNTY ROAD COMMISSION	11/01/2010	2011-33	1
GOGEBIC COUNTY ROAD COMMISSION	11/09/2010	2011-38	1
GRATIOT COUNTY ROAD COMMISSION	04/06/2011	2011-151	1
HILLSDALE COUNTY ROAD COMMISSION	12/10/2010	2011-49	1

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Entity	Report Date	Auditor's Report Number	Projects
HURON COUNTY ROAD COMMISSION	01/19/2011	2011-79	1
IOSCO COUNTY ROAD COMMISSION	12/10/2010	2011-50	1
IRON COUNTY ROAD COMMISSION	12/14/2010	2011-59	1
JACKSON COUNTY ROAD COMMISSION	12/10/2010	2011-51	1
KEWEENAW COUNTY ROAD COMMISSION	10/28/2010	2011-30	1
LAKE COUNTY ROAD COMMISSION	10/13/2010	2011-17	1
LAPEER COUNTY ROAD COMMISSION	01/06/2011	2011-72	1
LEELANAU COUNTY ROAD COMMISSION	06/16/2011	2011-183	1
LUCE COUNTY ROAD COMMISSION	10/19/2010	2011-23	1
MACKINAC COUNTY ROAD COMMISSION	01/19/2011	2011-82	1
MANISTEE COUNTY ROAD COMMISSION	02/07/2011	2011-94	1
MARQUETTE COUNTY ROAD COMMISSION	12/13/2010	2011-52	1
MARQUETTE COUNTY ROAD COMMISSION	12/13/2010	2011-53	1
MASON COUNTY ROAD COMMISSION	12/08/2010	2011-45	1
MECOSTA COUNTY ROAD COMMISSION	10/28/2010	2011-29	1
MENOMINEE COUNTY ROAD COMMISSION	02/15/2011	2011-108	1
MIDLAND COUNTY ROAD COMMISSION	12/15/2010	2011-62	1
MISSAUKEE COUNTY ROAD COMMISSION	12/22/2010	2011-69	1
MONROE COUNTY ROAD COMMISSION	02/15/2011	2011-107	1
MONTCALM COUNTY ROAD COMMISSION	12/21/2010	2011-68	1
MUSKEGON COUNTY ROAD COMMISSION	04/06/2011	2011-152	1
NEWAYGO COUNTY ROAD COMMISSION	02/07/2011	2011-93	1
NEWAYGO COUNTY ROAD COMMISSION	06/21/2011	2011-184	1
OAKLAND COUNTY, ROAD COMMISSION FOR	12/13/2010	2011-54	1
OCEANA COUNTY ROAD COMMISSION	10/14/2010	2011-21	1
OGEMAW COUNTY ROAD COMMISSION	10/22/2010	2011-25	1
OTSEGO COUNTY ROAD COMMISSION	12/14/2010	2011-56	1
OTSEGO COUNTY ROAD COMMISSION	12/14/2010	2011-57	1
PRESQUE ISLE COUNTY ROAD COMMISSION	10/13/2010	2011-18	1
ROSCOMMON COUNTY ROAD COMMISSION	12/14/2010	2011-60	1
SANILAC COUNTY ROAD COMMISSION	07/06/2011	2011-207	1
SCHOOLCRAFT COUNTY ROAD COMMISSION	02/24/2011	2011-126	1
SHIAWASSEE COUNTY ROAD COMMISSION	06/02/2011	2011-180	1
ST. CLAIR COUNTY ROAD COMMISSION	04/06/2011	2011-150	1
TUSCOLA COUNTY ROAD COMMISSION	10/28/2010	2011-31	1
VAN BUREN COUNTY ROAD COMMISSION	11/08/2010	2011-37	1
WASHTENAW COUNTY ROAD COMMISSION	01/12/2011	2011-77	1
WAYNE, COUNTY OF	04/18/2011	2011-158	1
County Maintenance Subtotals		**62 Reports**	**62**

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Entity	Report Date	Auditor's Report Number	Projects
BIG RAPIDS, CITY OF	08/19/2011	2011-221	1
GENESEE COUNTY ROAD COMMISSION	10/19/2010	2011-22	1
GREENVILLE, CITY OF	08/16/2011	2011-219	1
IRONWOOD, CITY OF	07/07/2011	2011-209	1
MARQUETTE COUNTY ROAD COMMISSION	07/08/2011	2011-211	1
ROSCOMMON COUNTY ROAD COMMISSION	07/07/2011	2011-208	1
Economic Development Subtotals		**6 Reports**	**6**
GENESEE COUNTY ROAD COMMISSION	04/28/2011	2011-165	1
HURON COUNTY ROAD COMMISSION	01/19/2011	2011-80	1
OAKLAND COUNTY, ROAD COMMISSION FOR	12/13/2010	2011-55	1
OGEMAW COUNTY ROAD COMMISSION	10/22/2010	2011-26	1
Federal Aid Billing Only Subtotals		**4 Reports**	**4**
BENZIE COUNTY ROAD COMMISSION	09/30/2011	2011-238	1
BIRMINGHAM, CITY OF	10/12/2010	2011-14	1
CHARTER TOWNSHIP OF BROWNSTOWN	09/08/2011	2011-226	1
CRYSTAL FALLS, CITY OF	10/12/2010	2011-16	1
DETROIT, CITY OF	11/08/2010	2011-35	1
GENESEE COUNTY ROAD COMMISSION	07/13/2011	2011-212	1
GRAND RAPIDS, CITY OF	01/11/2011	2011-74	1
HILLSDALE COUNTY ROAD COMMISSION	10/29/2010	2011-32	1
NEWAYGO COUNTY ROAD COMMISSION	10/22/2010	2011-24	1
TROY, CITY OF	09/22/2011	2011-236	1
WASHTENAW COUNTY ROAD COMMISSION	04/20/2011	2011-161	1
WEBBERVILLE, VILLAGE OF	06/27/2011	2011-190	1
Federal Aid Urban Subtotals		**12 Reports**	**12**
ANN ARBOR, CITY OF	02/24/2011	2011-123	1
BAD AXE, CITY OF	10/08/2010	2011-10	1
BATTLE CREEK, CITY OF	02/07/2011	2011-95	1
BAY CITY, CITY OF	05/27/2011	2011-174	1
BENTON HARBOR, CITY OF	04/21/2011	2011-163	1
BIG RAPIDS, CITY OF	05/16/2011	2011-172	1
CADILLAC, CITY OF	06/02/2011	2011-179	1
CARO, VILLAGE OF	03/25/2011	2011-138	1
CITY OF ROGERS CITY	10/11/2010	2011-11	1
EAST LANSING, CITY OF	03/16/2011	2011-134	1
FERNDALE, CITY OF	01/12/2011	2011-75	1

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Entity	Report Date	Auditor's Report Number	Projects
GAYLORD, CITY OF	07/13/2011	2011-213	1
GRAND RAPIDS, CITY OF	01/12/2011	2011-76	1
HANCOCK, CITY OF	10/07/2010	2011-9	1
HOUGHTON, CITY OF	10/07/2010	2011-8	1
IRON MOUNTAIN, CITY OF	03/25/2011	2011-140	1
IRONWOOD, CITY OF	10/12/2010	2011-13	1
JACKSON, CITY OF	05/23/2011	2011-173	1
KALAMAZOO, CITY OF	06/22/2011	2011-186	1
LANSING, CITY OF	02/24/2011	2011-125	1
MANISTEE, CITY OF	04/13/2011	2011-155	1
MARQUETTE, CITY OF	03/25/2011	2011-141	1
MENOMINEE, CITY OF	03/25/2011	2011-139	1
MIDLAND, CITY OF	06/13/2011	2011-182	1
MT. CLEMENS, CITY OF	12/07/2010	2011-44	1
MUSKEGON, CITY OF	04/15/2011	2011-157	1
NILES, CITY OF	05/27/2011	2011-175	1
PETOSKEY, CITY OF	04/20/2011	2011-162	1
PONTIAC, CITY OF	09/20/2011	2011-235	1
PORT HURON, CITY OF	06/02/2011	2011-178	1
ROSEVILLE, CITY OF	02/15/2011	2011-106	1
SAGINAW, CITY OF	04/06/2011	2011-153	1
SAULT STE. MARIE, CITY OF	02/24/2011	2011-124	1
ST. IGNACE, CITY OF	10/11/2010	2011-12	1
TRAVERSE CITY, CITY OF	04/21/2011	2011-164	1
YPSILANTI, CITY OF	04/04/2011	2011-149	1
Municipal Maintenance Subtotals		**36 Reports**	**36**
ANN ARBOR TRANSPORTATION AUTHORITY	07/01/2011	2011-205	4
ANTRIM COUNTY BOARD OF COMMISSIONERS	06/27/2011	2011-193	1
BAY AREA TRANSPORTATION AUTHORITY	03/28/2011	2011-147	1
BAY METROPOLITAN TRANSPORTATION AUTHORITY	06/23/2011	2011-187	3
BEAVER ISLAND TRANSPORTATION AUTHORITY	06/01/2011	2011-176	1
BENZIE TRANSPORTATION AUTHORITY	04/04/2011	2011-148	2
BERRIEN COUNTY BOARD OF COMMISSIONERS	04/29/2011	2011-167	4
BLUE WATER AREA TRANSPORTATION COMMISSION	06/24/2011	2011-189	1
BRANCH AREA TRANSIT AUTHORITY	06/07/2011	2011-181	3
CADILLAC/WEXFORD TRANSIT AUTHORITY	04/20/2011	2011-159	5
CAPITAL AREA TRANSPORTATION AUTHORITY	06/28/2011	2011-195	3
CARO TRANSIT AUTHORITY	06/28/2011	2011-196	2

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CASS COUNTY TRANSPORTATION AUTHORITY	06/27/2011	2011-192	1
CRAWFORD COUNTY TRANSPORTATION AUTHORITY	06/27/2011	2011-191	2
DELTA AREA TRANSIT AUTHORITY	06/27/2011	2011-194	2
EASTERN UPPER PENINSULA TRANSPORTATION AUTHORITY	06/29/2011	2011-200	3
EATON COUNTY TRANSPORTATION AUTHORITY	06/30/2011	2011-203	3
GEORGETOWN SENIORS	09/11/2011	2011-234	1
GLADWIN COUNTY BOARD OF COMMISSIONERS	07/01/2011	2011-204	5
HOPE NETWORK, INC.	09/11/2011	2011-233	1
HURON TRANSIT CORPORATION	06/28/2011	2011-198	1
INTERURBAN TRANSIT PARTNERSHIP	09/09/2011	2011-230	3
ISABELLA COUNTY TRANSPORTATION COMMISSION	06/30/2011	2011-202	1
JACKSON TRANSPORTATION AUTHORITY, CITY OF	06/29/2011	2011-199	3
KALAMAZOO, CITY OF	11/15/2010	2011-40	1
LUDINGTON MASS TRANSPORTATION AUTHORITY	08/19/2011	2011-220	2
MARQUETTE COUNTY TRANSIT AUTHORITY	07/08/2011	2011-210	3
MIDLAND, CITY OF	09/08/2011	2011-227	2
NEWAYGO COUNTY COMMISSION ON AGING	09/08/2011	2011-228	1
PIONEER RESOURCES	09/11/2011	2011-231	1
ROSCOMMON COUNTY TRANSPORTATION AUTHORITY	09/08/2011	2011-229	3
SANILAC TRANSPORTATION CORPORATION	07/05/2011	2011-206	1
SCHOOLCRAFT COUNTY BOARD OF COMMISSIONERS	09/11/2011	2011-232	1
SHIAWASSEE AREA TRANSPORTATION AGENCY	08/19/2011	2011-222	3
ST. JOSEPH COUNTY TRANSPORTATION AUTHORITY	08/24/2011	2011-223	2
SUBURBAN MOBILITY AUTHORITY FOR REGIONAL TRANSPORTATION	03/14/2011	2011-132	5
THUNDER BAY TRANSPORTATION AUTHORITY	09/08/2011	2011-225	2
TWIN CITIES AREA TRANSPORTATION AUTHORITY	09/23/2011	2011-237	2
Passenger Transportation Subtotals		**38 Reports**	**85**
GRAND VALLEY METROPOLITAN COUNCIL	12/21/2010	2011-67	32
NORTHWEST MICHIGAN COUNCIL OF GOVERNMENTS	12/09/2010	2011-48	2
SAGINAW COUNTY METROPOLITAN PLANNING COMMISSION	12/08/2010	2011-46	2
Planning Subtotals		**3 Reports**	**36**
ALFRED BENESCH & COMPANY	07/28/2011	2011-215	1
ALFRED BENESCH & COMPANY	05/11/2011	2011-170	1
ANN ARBOR, CITY OF	08/04/2011	2011-216	1
BERGMANN ASSOCIATES, INC.	10/01/2010	2011-1	1
DETROIT, CITY OF	04/20/2011	2011-160	1

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Entity	Report Date	Auditor's Report Number	Projects
DETROIT, CITY OF	11/17/2010	2011-41	1
FISHBECK, THOMPSON, CARR & HUBER, INC.	09/07/2011	2011-224	1
HNTB MICHIGAN, INC.	03/15/2011	2011-133	1
HNTB MICHIGAN, INC.	06/21/2011	2011-185	1
HNTB MICHIGAN, INC.	11/18/2010	2011-42	1
HNTB MICHIGAN, INC.	02/09/2011	2011-98	1
HUBBELL, ROTH & CLARK, INC.	06/02/2011	2011-177	1
MIXON/HILL OF MICHIGAN, INC.	06/30/2011	2011-201	1
PARSONS BRINCKERHOFF MICHIGAN, INC.	02/01/2011	2011-91	1
PARSONS BRINCKERHOFF MICHIGAN, INC.	06/28/2011	2011-197	1
PARSONS BRINCKERHOFF MICHIGAN, INC.	01/25/2011	2011-88	1
PARSONS BRINCKERHOFF MICHIGAN, INC.	02/09/2011	2011-99	1
SPALDING DEDECKER ASSOCIATES, INC.	01/20/2011	2011-85	1
T. Y. LIN INTERNATIONAL GREAT LAKES, INC.	10/07/2010	2011-7	1
TETRA TECH OF MICHIGAN, P.C.	07/20/2011	2011-214	1
TETRA TECH OF MICHIGAN, P.C.	06/24/2011	2011-188	1
URS CORPORATION GREAT LAKES	11/22/2010	2011-43	1
Pre-Awards Subtotals	**22**	**Reports**	**22**
CSX TRANSPORTATION, INC.	03/08/2011	2011-129	13
GREAT LAKES CENTRAL RAILROAD, INC	03/21/2011	2011-135	10
GREAT LAKES CENTRAL RAILROAD, INC	03/09/2011	2011-130	1
OGIHARA AMERICA CORPORATION	12/08/2010	2010-386	1
Railroads Subtotals	**4**	**Reports**	**25**
MICHIGAN STATE UNIVERSITY	10/05/2010	2011-2	8
MICHIGAN STATE UNIVERSITY	10/25/2010	2011-27	2
MICHIGAN TECHNOLOGICAL UNIVERSITY	10/07/2010	2011-6	3
UNIVERSITY OF MICHIGAN	10/05/2010	2011-3	3
WESTERN MICHIGAN UNIVERSITY	10/06/2010	2011-5	2
Universities Subtotals	**5**	**Reports**	**18**
Grand Totals for Financial Related Auditor's Reports	**242**	**Reports**	**738**

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ACT 272 INTERNAL CONTROL ASSESSMENT	4/26/2011		
INTERNAL AUDIT FOLLOW-UP			
OPEN RECOMMENDATIONS AS OF OCTOBER 19, 2010	10/19/2010	OP-11-001	
OPEN RECOMMENDATIONS AS OF MARCH 22, 2011	3/22/2011	OP-11-002	
OPEN RECOMMENDATIONS AS OF SEPTEMBER 12, 2011	9/29/2011	OP-11-003	
FINANCIAL AUDIT FOLLOW-UP			
OUTSTANDING AUDITS ISSUED PRIOR TO NOVEMBER 22, 2010	3/22/2011	FF-11-001	
OUTSTANDING AUDITS ISSUED PRIOR TO MAY 23, 2011	9/20/2011	FF-11-002	
Grand Total for Performance Audits			**6**
360 CONSTRUCTION COMPANY, INC.	12/02/10	SP-11-01	
AIRPORT LIGHTING, INC.	01/06/11	SP-11-02	
KALKASKA GARAGE	09/15/11	SP-11-05	
SA TORELLO, INC. / SA TORELLO DEMOLITION, INC.	03/01/11	SP-11-03	
SAN MARINO EXCAVATING, INC.	04/12/11	SP-11-04	
Grand Total for Special Audits			**5**