

State of Michigan

State Transportation Commission

Resolution

Number 2021-02

Policy Relating to Certain Requests for Office of Commission Audit Attestations

Whereas it is current practice that the Michigan Department of Transportation (Department) enters into grant agreements (agreements) with non-Department entities (recipient entities) for projects associated with Economic Development, Planning, Federal Urban Aid, University assistance, and Utilities.

Whereas the Department monitors the recipient entities for compliance with agreement provisions and

Whereas the Department requests that the Office of Commission Audits (OCA) perform review attestations of the financial aspects of agreements having resultant costs to the Department in excess of \$100,000 and

Whereas the risks to the Department of incurring inappropriate costs has been demonstratively low for the category of agreements costing between \$100,000 and \$250,000

Be it resolved that the Department may increase from \$100,000 to \$250,000 the level at which it uniformly requests that OCA perform its attestations and

Be it resolved that, for any reason, the Department may request OCA to perform an attestation pertaining to any agreement, without regard to cost, and

Be it resolved that, for any reason, OCA may elect to perform an attestation pertaining to any agreement without regard to cost.

Adopted by the State Transportation Commission

July 22, 2021

Commission Advisor