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**Office of the Auditor General**

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**Doug A. Ringler, CPA, CIA**  
Auditor General

January 23, 2026

The Honorable Aric Nesbitt  
Senate Republican Leader  
State Capitol Building, Room S-105  
Lansing, Michigan

Senator Nesbitt:

This letter is to confirm we have a performance audit of Selected Activities of the Child Development and Care Program within MiLEAP and MDHHS on our audit plan scheduled to begin March 2026.

When starting a performance audit, we complete preliminary procedures to obtain an understanding of the program and identify significant areas of concern and/or opportunities to improve government operations. Based on the results of this work, we will define the detailed audit scope and timeline for completing the audit.

Please let us know if you have further questions about the planned audit or if you would like to share additional information with our audit team.

Sincerely,

Laura J. Hirst, CPA  
Deputy Auditor General

c: Kelly C. Miller, State Relations Officer  
Leah Decker, Audit Division Administrator