

Office of Legislative
Auditor General

MARCELLA CORA CPA, CIA, CICA
AUDITOR GENERAL



500 GRISWOLD STREET
STE. 842 GUARDIAN BLDG
DETROIT, MICHIGAN 48226

TELEPHONE: (313) 224-8354

January 22, 2026

FINAL REPORT TRANSMITTAL LETTER

Enclosed is the final copy of the 2025 Annual Report from the Wayne County Office of Legislative Auditor General (OAG). The report is dated January 5, 2026; DAP No. 2026-57-800. The report was accepted by the Audit Committee at its meeting held on January 14, 2026, and formally received by the Wayne County Commission on January 22, 2026.

The report is submitted in accordance with the Rules of Procedures of the Commission, applicable standards of the Institute of Internal Auditors and best practices. The report covers the period of January 1, 2025 – December 31, 2025, and describes the significant activities, efforts and accomplishments of the OAG during that period.

Should you have any questions, concerns, or desire to discuss the report in greater detail, I am available to do so at your convenience. Copies of all final reports of the Office of Legislative Auditor General can be found on our website at:

<https://www.waynecountymi.gov/Government/Elected-Officials/Commission/Office-of-the-Legislative-Auditor-General>

Sincerely,

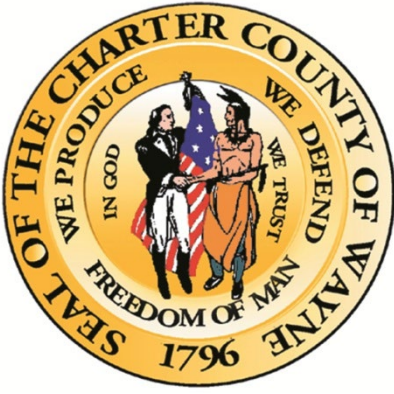
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Auditor General

REPORT DISTRIBUTION

County Executive

County-Wide Elected Officials

County Department / Agency Heads



Annual Report 2025

Office of Legislative Auditor General

Focused * Helpful * Straight down the line * Determined * Firm * Decisive * Balanced * Objectivity * Confidentiality * Competency * Integrity * Independence



Marcella G. Cora, CPA, CIA, CICA
Auditor General



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Website: [Office of the Legislative Auditor General - Wayne County, Michigan](http://www.oag.state.mi.us)

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Letter of Transmittal

January 5, 2026

DAP No. 2026-57-800

Honorable Alisha R. Bell, Chairwoman
Wayne County Commission,
Honorable Melissa Daub, Chairman
Wayne County Committee on Audit,
Members of the Wayne County Commission, and
Honorable Warren Evans, Chief Executive Officer,
County of Wayne, Michigan

Honorable Elected Officials:

On behalf of the dedicated staff members of the Wayne County Office of Legislative Auditor General (OAG), I am honored to submit our 2025 Annual Report (report). The report highlights the collective efforts and results of the OAG during the 2025 calendar year. The report is submitted in accordance with Section 3.119 of the Wayne County Home Rule Charter, applicable section(s) of the County Code of Ordinances, and Rules of Procedures of the Commission.

The Auditor General meets semi-monthly with the Committee on Audit to present audit reports containing recommendations for corrective action and other matters pertaining to County operations. Audit reports are discussed at the committee and referred to the Full Board for receipt and filing. In addition, the OAG reports annually all direct budgetary impacts as a result of our engagements to the Committee on Ways & Means.

Of the many successes and accomplishments achieved during the year, we are proud of the completion of 21 audit or review reports, which included 42 new recommendations, with a financial impact to the county of over \$5.2 million. We are also proud to report that 89 percent of the previously issued recommendations we followed up on had been implemented and/or resolved by management. Management's implementation rate is a clear indication of their shared commitment to mitigate and manage known and reported risk, and to improve the internal control environment here in the county.

The Office of Legislative Auditor General remains committed to providing high-quality audits, reviews, and special projects that present objective examinations conducted in accordance with

professional auditing standards. You can be assured that throughout the audit process, we will continue to work diligently to add value for commissioners and county management in their efforts to improve accountability in county government and to enhance the delivery of services to the citizens of Wayne County.

We would like to thank Committee on Audit Chair Daub, the Audit Committee members and all Commissioners for their unwavering support of the internal audit function here at the county. We also recognize that any effectiveness we were able to accomplish was largely possible only through the support and cooperation of the executive branch and the other countywide elected officeholders. We look forward to working with the County Executive, Mr. Warren Evans and his executive management team. We are committed to continuing to improve the accountability of public funds and improve county operations for the benefit of the citizens.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Marcella G. Cora". The signature is fluid and cursive, with the first name being the most prominent.

Marcella G. Cora, CPA, CIA, CICA
Auditor General



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STAFF DIRECTORY

<u>STAFF MEMBERS</u>	<u>POSITION*</u>	<u>E-MAIL ADDRESS</u>	<u>PHONE</u>
Marcella G. Cora	Auditor General	mcora@waynecountymi.gov	(313) 224-8354
Vandie Oaties	Deputy Auditor General	voaties@waynecountymi.gov	(313) 224-5393
Wilbur Hamner	Audit Manager	whamner@waynecountymi.gov	(313) 224-6358
Crystal Thomas	Supervisory Auditor	cdavie@waynecountymi.gov	(313) 224-6706
Andrew Rea	Supervisory Auditor	area@waynecountymi.gov	(313) 224-7972
Tequila Warren	Supervisory Auditor	twarren@waynecountymi.gov	(313) 224-3682
Arica Jones	Principal Senior Auditor	ajones2@waynecountymi.gov	(313) 224-7442
Kristin Prestel	Legislative Auditor III	kprestel@waynecountymi.gov	(313) 967-6595
Maxwell Andries	Legislative Auditor III	mandries@waynecountymi.gov	(313) 224-3610
Sandra Allen	Legislative Auditor III	sallen@waynecountymi.gov	(313) 224-0690



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Executive Summary

This Annual Report covers the period from January 1 through December 31, 2025. Much was accomplished during the year. During 2025, the OAG was able to complete 21 audit/review reports and four (4) administrative projects. Many of them were noteworthy, affecting a wide range of programs, operations, and services offered by the County. The issued audit/review reports identified 42 new recommendations with a significant impact on County operations. Equally noteworthy is of the 9 previously conveyed recommendations, 8 or 89 percent of the recommendations that we followed up on during the year through our corrective action plan engagements, have been implemented or management is in the process of implementing. The 89 percent implementation rate is a testament that county elected officials and managers share our commitment to strengthening the internal control environment by identifying, managing, and mitigating risk here in the County.

*“...42 new
recommendations with a
significant impact on
operations ... 89 percent
implementation rate on
the previously conveyed
recommendations ...”*

This report also includes brief biographical sketches for each of the Office of Legislative Auditor General (OAG) staff members. The value we are able to bring to the county is totally dependent on the quality of the personnel we are able to attract and retain. We believe the county is fortunate that the OAG has been successful in assembling an excellent team of professionals with differing and complimentary backgrounds and professional expertise.

During the year, we did have personnel changes, welcoming Vandie Oaties, Deputy Auditor General and Kristin Prestel, Legislative Auditor III. We wish John Kellett, Audit Manager and Timothy Small, Senior Auditor best wishes in their future endeavors. The OAG encourages staff to give back to the communities where they work and live. We highlighted organizations where three (3) of our staff members volunteered their time to serve others.

The report also describes noteworthy accomplishments achieved in 2025. In addition to the productivity, performance, and implementation of recommendations, we note the following: our successful peer review, our commitment and success in achieving the professional continuing education and training for our staff required by the authoritative auditing standards, and we pledge to adhere to the standards in the performance of our engagements. ■



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Office of Legislative Auditor General

The establishment of the Wayne County Legislative Auditor General and related office (OAG) are provided for by Wayne County Home-Rule Charter, Section 3.119, within the Legislative Branch of County government. The duties and functions of the OAG were strengthened through a citizen-approved revision to the Home-Rule Charter in 1996. The mission of the OAG is to strive to be a world-class internal audit organization, offering value to County managers, officials responsible for governance, and citizens. Our purpose is to examine and evaluate County activities in order to achieve transparency and accountability of public funds and improve the operations of County government for the benefit of Wayne County citizens and the customers of its services.

The OAG reports and other work products have resulted in changes and improvements to County operations that benefit County taxpayers, programs and services, and assist the Commission in its oversight of County operations and resources. The OAG has the responsibility to conduct performance, financial, operational, compliance, specific scope audits, and special projects of all County departments/agencies.

Wayne County government officials and employees are accountable to the citizens of Wayne County for the proper handling of public funds and are responsible for managing County resources effectively, efficiently, and economically.

The reports and other products issued by the OAG provide the citizens of Wayne County with a measure of accountability. Our work products also assist elected officials and department administrators by providing an independent and objective evaluation of their operations. The OAG's foremost goal is to improve accountability, transparency, and mitigate risk exposures while promoting effectiveness, efficiency, and economy in County government.

The reports and other products issued by the OAG are performed in accordance with Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States and/or International Standards for the Professional Practice of Internal Auditing, issued by the Institute of Internal Auditors (IIA).

The OAG has established 12 Codes of Principles and Conduct to assist and guide our professional staff members in performing their duties and responsibilities in an ethical and appropriate manner. These items require staff members to pledge their allegiance not only to the standards promulgated by GAGAS and IIA but also to the 12 Codes of Principles and Conduct. ■

- Focused
- Helpful
- Straight Down the Line
- Determined
- Firm
- Decisive
- Balanced
- Objectivity
- Confidentiality
- Competent
- Integrity
- Independent



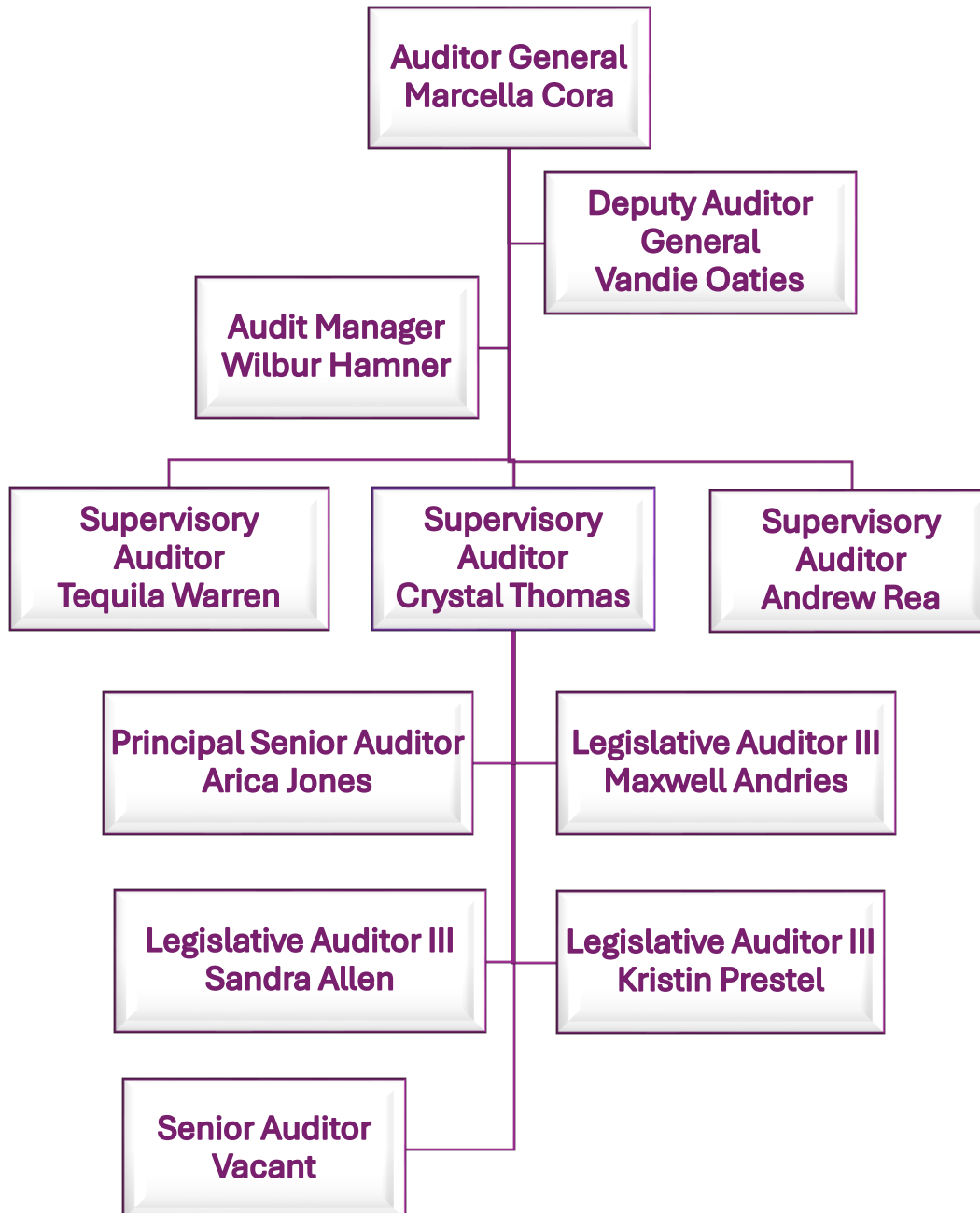
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Office of Legislative Auditor General Organizational Chart as of January 1, 2026





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Staff Biographical Sketches

Marcella G. Cora, CPA, CIA, CICA – Auditor General

Ms. Cora brings over 31 years of internal auditing experience of governmental bodies. She began her career with the OAG in April 1999, after five years with the Army Audit Agency, Defense Department, United States. During her tenure with the Army Audit Agency, she received several awards for her outstanding performance. In FY 2005, Ms. Cora was promoted to Audit Manager and was appointed Deputy Auditor General January 2011 where she served until being appointed Auditor General effective January 1, 2015. In November 2017, Ms. Cora was reappointed for an additional five years and in November 2022 was reappointed for her final two years. As Auditor General, she is responsible for the planning, directing, and managing the day-to-day activities of the OAG.



Ms. Cora has played a key role in the implementation of, and numerous enhancements to the audit management software package, TeamMate. She has led the office's last four peer reviews that resulted in the office being in compliance with both Generally Accepted Government Auditing and Institute of Internal Auditing Standards.

She is a graduate of Davenport University. She is a licensed Certified Public Accountant in the State of Michigan, a Certified Internal Auditor, and Certified Internal Controls Auditor. She has memberships in several professional organizations including the American Institute of Certified Public Accountants, Michigan Association of Certified Public Accountants, Institute of Internal Auditors, and Government Finance Officers Association. She is extremely community minded including volunteering with No Kids Without A Christmas which provides coats, hats and gloves in the fall and gifts for children in the community at Christmas time. She also spent 12 years as a member of the River Rouge Board of Education.



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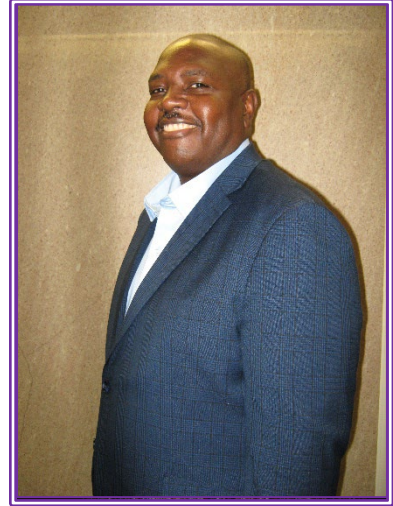
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Vandie Oaties, CPA, CIA – Deputy Auditor General

Mr. Oaties is an accomplished accounting and audit professional with more than two decades of experience spanning public accounting, government, nonprofit, and consulting environments. In his prior role he served as Controller for Detroit Central City Community Mental Health, where he led financial operations, oversaw month-end and year-end close processes, strengthened internal controls, and guided staff development to ensure high-quality performance across the finance function.



Throughout his career, Mr. Oaties has built a reputation for technical excellence, sound judgment, and a strong command of GAAP, internal controls, and financial reporting. His background includes senior roles in audit and accounting with the City of Detroit, Wayne Metropolitan Community Action Agency, and the Archdiocese of Detroit. He has led complex compliance audits, developed risk-based audit plans, managed grants compliance, evaluated internal controls, and produced clear, actionable financial reporting for executive leadership and external stakeholders.

A Certified Public Accountant and Certified Internal Auditor, Mr. Oaties holds a Master of Science in Accountancy from Walsh College. He also served as a volunteer in the Annual Evening In The Park event that was hosted by the Wayne County Commission Chair, Alicia Bell in July 2025 alongside other Commission employees. He is a member of the Michigan Association of Certified Public Accountants, Institute of Internal Auditors and a United States Army Veteran with 5 years of service.



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Wilbur D. Hamner, CRMA, CICA – Audit Manager

Mr. Wilbur Hamner joined the Auditor General's staff in September 1998. He brought with him over 12 years of financial accounting experience in the legal and health care fields. Since joining the office, Mr. Hamner has excelled and in 2007, he was promoted to the position of Audit Manager and currently holds the position as an Audit Manager. Mr. Hamner has played a vital role in the development and implementation of the OAG's risk-based audit approach, implementation of audit management software (TeamMate) and accompanying operational processes. He was a key member in the preparation of the Association of Local Government Auditors (ALGA) quality control documentation that resulted in the OAG obtaining a successful "orange book" peer review.



Mr. Hamner has managed and performed numerous operational, attestation, consulting, financial, and compliance audits that have strengthened the County's internal control environment. Mr. Hamner was instrumental in conducting an annual agreed-upon procedures audit that has assisted the Treasurer's Office in identifying a number of county businesses that were not remitting a mandated excise tax (Stadium Excise Tax) to the County Treasurer. As a result, the County Treasurer's Office increased its annual collections of excise tax revenues.

Mr. Hamner was selected as a Peer Review team member by the Association of Local Government Auditors (ALGA) to conduct a peer review of a governmental internal audit division and attest to their compliance with IIA auditing standards. Mr. Hamner is a graduate of Wayne State University and holds a Bachelor of Science Degree in Accounting. In July 2013, he obtained a professional certification from the Institute of Internal Auditors "Certification in Risk Management Assurance (CRMA)." The CRMA demonstrates an individual's ability to evaluate the dynamic components that comprise an organization's governance and enterprise risk management program and to provide advice and assurance on core business processes with a focus on strategic organizational risks and risk management.

He also is a Certified Internal Controls Auditor and was an Enrolled Agent with the Internal Revenue Service. Mr. Hamner is presently pursuing the Certified Internal Auditor certification. He holds professional memberships with the Institute of Internal Auditors (IIA) and the Association of Government Accountants (ALGA).



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Crystal L. Thomas – Supervisory Auditor

Ms. Thomas joined the Office of Legislative Auditor General's Staff in April 2005 as the Legislative Staff Assistant and Confidential Secretary I. She was promoted to Office Manager, and later to Senior Auditor in 2008 after earning her Bachelors of Science degree. Ms. Thomas was promoted to Principal Senior Auditor in the fall of 2010, and most recently, Ms. Thomas was promoted to Supervisory Auditor in the winter of 2016. Ms. Thomas has been the lead auditor on numerous OAG Engagements. She is a recipient of the Recognition of Achievement Award issued by Wayne County in 2006 and was one of the recipients of the Meritorious Team Achievement Award in 2008. Crystal Thomas is also the founder of Samaritans Mission Organization (SMO). During 2025, Ms. Thomas supervised engagements such as the Emergency Rental Assistance Program and Controls Over Sheriff's Security Contract.



Ms. Thomas currently holds a Certificate for Online Adjunct Teaching (COAT) from Maryland College, Associate of Arts degree from Henry Ford Community College, Bachelor of Science degree from Franklin University, Master of Management degree and Human Resource Management Graduate Certificate from Walsh College. She is currently a Certified Quick Books Advisor. Ms. Thomas is a member of the Institute of Internal Auditors and Association of Certified Fraud Examiners.

Tequila Warren – Supervisory Auditor

Ms. Tequila Warren joined the Auditor General's staff in September 2016 and was recently promoted to Supervisory Auditor. She joined after several years of working in the public sector. Ms. Warren has consulted on a wide variety of engagements for clients in various sectors, from Fortune 500 companies to nonprofits and local governmental units. During her time with the OAG, Ms. Warren has been the lead auditor on many types of audits and special projects and most recently the Performance Audits of the Department of Information Technology (DoIT) Controls over Computer Asset and the Wayne County Treasurer's Office – Forfeiture, Foreclosure and Auction Processes.



Ms. Warren graduated with honors from Wayne State University and holds a Bachelor of Science in Business Administration with a major in Finance. She has also earned a Master of Science in Accounting from Wayne State University and a Master of Business Administration from Lawrence Technological University. Ms. Warren is a member of Michigan Association of CPAs and the Institute of Internal Auditors.



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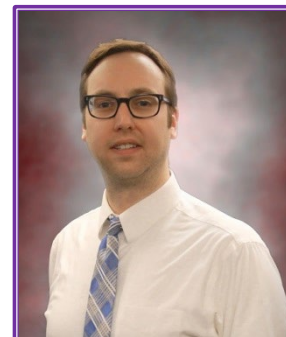
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Andrew Rea – Supervisory Auditor

Mr. Andrew Rea joined the Office of Legislative Auditor General's staff in June 2009. Mr. Rea brought to the OAG five (5) years of experience in the public/private sector. He also brought experience in investigative techniques acquired through his formal education and previous employment experience. In recognition of his efforts, he was promoted to Principal Senior Auditor in 2016. In February 2023, Andrew was promoted to the position of Supervisory Auditor. As an auditor, he has played a large role in several important engagements, notably, the audits/reviews of the Pinnacle Racetrack Development, Central Accounts Receivable/Billing and Collection Activity, Examination of Billing Processes - Children & Family Services, Wayne County Land Bank Corporation, and the Performance Audit of the Wayne County Medical Examiner's Office.



Mr. Rea attended Michigan State University where he obtained a Bachelor of Arts Degree. His future goals include obtaining a master's degree and pursuing the Certified Internal Auditor certification. Mr. Rea is a member of the Institute of Internal Auditors.

Arica Jones, CIA – Principal Senior Auditor

Ms. Arica Jones joined the Office of Legislative Auditor General's staff in September 2019 as a Senior Auditor. She was most recently promoted to Principal Senior Auditor in July 2022. Ms. Jones brought to the OAG over five (5) years of auditing experience covering the areas of Sarbanes Oxley financial compliance, internal controls, and operational auditing within various industries. Ms. Jones became a Certified Internal Auditor (CIA) with the Institute of Internal Auditors in September 2018 and has continued to pursue her interests in the profession.



Ms. Jones earned her Bachelor of Arts in Finance from Michigan State University and her Master of Business Administration, with an Accounting concentration from Wayne State University. During her graduate studies, she interned with the Wayne State University Office of Internal Audit, which began her career path in internal auditing. Ms. Jones is a member of the Institute of Internal Auditors and plans to pursue additional certifications as she specializes in her career in internal auditing.

During her six (6) year tenure in the department, Ms. Jones has provided significant contributions towards the several important engagements including: DPS Roads Crew Hotline Audit; the Stadium Excise Tax Agreed Upon Procedures Engagements; and most recently the Federally Qualified Health Centers (FQHC) Audit; and the Controls Over Sheriff's Revenue Contract Audit.



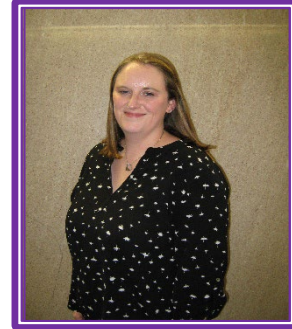
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Kristin Prestel – Legislative Auditor III

Ms. Prestel joined the Office of Legislative Auditor General's staff in October 2025. She joined after four (4) years with the U.S. Department of the Treasury's Office of Inspector General, where she was promoted from Auditor to Auditor-in-Charge. At the Treasury Office of Inspector General, Ms. Prestel conducted performance audits of pandemic relief programs created under the American Rescue Plan Act, such as the State and Local Fiscal Recovery Funds and the Community Development Financial Institution Fund's Equitable Recovery Program.



Ms. Prestel completed her education at the University of Michigan, earning a Master of Public Policy from the Gerald R. Ford School of Public Policy and a Bachelor of Arts in Sociology. Ms. Prestel first became interested in auditing through her graduate coursework and her internship at the Michigan Department of Environment, Great Lakes, and Energy. While at the Ford School, she served as Chair of the Women and Gender in Public Policy student organization and helped create the Environmental Policy Association, serving as Vice President and Treasurer.

Outside of work, Ms. Prestel enjoys traveling, attending musical theater performances, reading, and spending time with her dogs.

Maxwell Andries – Legislative Auditor III

Mr. Andries joined the Office of Legislative Auditor General's staff in August 2022. He brings over 23 years in the Accounting and Auditing profession.

Mr. Andries's professional career began in public accounting where he developed his accounting and auditing skills performing client write-ups, reviews, and financial audits. Mr. Andries also prepared taxes for individuals, businesses, and non-for-profit entities.



Prior to joining the OAG Maxwell worked for Motor City Casino for 18 years as Internal Auditor and eventually being promoted to Senior Auditor. While at Motor City Casino, Maxwell performed Compliance, Operational and Financial Audits of various areas of the casino such as, Title 31, General Accounting, Slot Accounting, Cage, Soft Count, Table Games, Table Games Accounting, Purchasing, Credit, Payroll and Hotel. Maxwell Andries holds a Bachelor of Science degree with a Major in Accounting from Wayne State University.



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Sandra Allen, CIA - Legislative Auditor III

Ms. Allen joined the Office of Auditor General in February 2023. She brings over 25 years of audit experience in a variety of industries, including banking, consulting, healthcare, and nonprofits. She holds a BBA in Accounting from Eastern Michigan University and holds the CIA (Certified Internal Auditor) and CFSA (Certified Financial Services Auditor) designations. She is a member of the Detroit Chapter of the IIA (Institute of Internal Auditors) and the SEMCFE (Southeast Michigan Chapter of Certified Fraud Examiners). Some of the projects she has worked on for the Office of the Auditor General include Sole Source & Comparable Source Procurements, Community Based Residential Treatment Facilities, and Remonumentation Performance Audits, as well as the Building Authority Financial Assessment.



Ms. Allen is a synchronized swimmer and volunteers at several local youth and collegiate swim meets during each year. ■

Personnel Changes

During 2025, the Office of Legislative Auditor General experienced several staffing changes. John Kellett and Timothy Small departed the office to pursue other professional endeavors, and the Office of Legislative Auditor General extends its best wishes to them in their future pursuits. Additionally, the office welcomed two new team members: Vandie Oaties, Deputy Auditor General, and Kristin Prestel, Legislative Auditor III ■

Strategic Audit Group (SAG)

The Strategic Audit Group (SAG) was established in 2007. The responsibilities of this group are to review, develop and revise audit policies and procedures and design appropriate audit/project procedures and processes to ensure the audit and other work products of the OAG are in compliance with authoritative professional standards and best practices. The members of the SAG team consist of the following OAG team members:

- Marcella Cora, Auditor General
- Wilbur Hamner, Audit Manager ■



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Technical Assistance Group (TAG)

The OAG established the Technical Assistance Group (TAG) several years ago. The members of the TAG team consist of the following individuals:

- Marcella Cora, Auditor General
- Andrew Rea, Supervisory Auditor

This group has been very instrumental in providing leadership and technical support in the area of office technology including the selection, installation, implementation, and daily support for the OAG's computer systems, software, and related peripherals. It also develops policies and procedures for use and care of computer hardware, software, and peripherals. The group is comprised of a team with diverse disciplines committed to ensuring the OAG utilizes the most effective and efficient computer aided auditing tools and technologies, or Computer Assisted Auditing Tools and Techniques (CAATT), in our audit and administrative processes. The group has allowed the OAG to eliminate many of the routine service calls that otherwise may have gone to the county's help desk. ■

Giving Back to the Community

During the year, several staff members in the OAG volunteered their time, talents, and professional expertise to assist in community charitable initiatives. A list and brief description of the organizations to which they volunteered are below:

No Kids Without A Christmas



Ms. Marcella Cora, Auditor General, continues to support the No Kids Without a Christmas organization within the City of River Rouge. This organization supports many community events including providing coats, hats and gloves to children in November. The organization also collected and provided over 150 children with Christmas gifts including toys and clothes. The gifts were delivered to each child as part of the Christmas parade that included the organization participants along with Santa.



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Samaritans Mission Organization



Ms. Crystal Thomas, Supervisory Auditor, is the founder of a non-profit with a goal to eliminate hunger, poverty, and homelessness within our communities. Ms. Thomas has an Independent Living Transitional Home for young adult girls aging out of foster care. This transitional home (Malaya Home) is located in Detroit -

District 7 where Ms. Thomas family had resided for more than 54 years. This home provides job placement and life skills training and a safe haven to grow and become a positive productive citizen.

Michigan State University Black Alumni

Ms. Arica Jones, Principal Senior Auditor, has continued to support the Michigan State University Black Alumni Association (MSUBA) by serving on executive board committees and by volunteering at special events. MSUBA's purpose is to support and promote the welfare and interests of Black alumni, students, faculty, and staff of Michigan State University. The organization awards scholarships to deserving students every year.

In 2025, Ms. Jones assisted her local MSU Black Alumni chapter in promoting the annual Give Green Day initiative to help raise money for the scholarship endowment fund. She also donated towards the annual Spartans Giving and Adopt A Family campaigns that were hosted by her local chapter.

In addition to serving with the MSU Black Alumni, Ms. Jones has continued to pursue her interests in volunteering and community engagement with other local organizations such as the NAACP Detroit Chapter and the Accounting Aid Society. ■



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2025 Significant Accomplishments

In 2025, the OAG had many accomplishments. Three (3) of our most significant accomplishments included the OAG Peer Review, implementation of our report recommendations, and achieving our staff member training goals as described below.

OAG Peer Reviewed

Wayne County Ordinance 65 requires the OAG to be peer-reviewed every three years in accordance with Generally Accepted Government Auditing Standards (GAGAS) and every five years in accordance with the International Standards for Professional Practice of Internal Auditing, issued by the Institute of Internal Auditors (IIA). The OAG peer review was conducted by the Association of Local Government Auditors (ALGA) for both standards. This was the eighth peer review for adherence to GAGAS and the sixth time for adherence to International Standards for Professional Practice of Internal Auditing, issued by the IIA. The peer review was for the period of January 1, 2022 through December 31, 2024 and consisted of 59 engagements subject to review and inspection by the peer review team. The OAG received a clean or unqualified opinion from the Association of Local Government Auditors (ALGA) for both standards.

The OAG is among a very select and elite group of government internal audit shops throughout the United States and the world that have achieved such a milestone. Additionally, it is important to note that in these difficult economic times, due to a collaborative relationship with ALGA, the cost for the peer review was limited to travel and out-of-pocket expenses. The cost to cover expenses was about \$4,100; while we are told the fair value of these services could cost as much as \$23,000 if we were not a member of ALGA, resulting in cost savings to the county.

Recommendations Implemented

Arguably, the single most important measure of effectiveness of any internal audit organization is the level or rate of implementation of the recommendations contained in issued reports. We are extremely proud to report in 2025 the completion of one (1) corrective action plan engagement, where we examined and assessed the implementation status of a total of nine (9) previously issued recommendations. Of the nine (9) recommendations, management has either sufficiently implemented or is in the process of implementing eight (8), or 89 percent of the prior recommendations. Moreover, we recognize that the implementation rate achieved is a testament to elected officials and management's desire and willingness to improve the risk environment here in the County, despite reduced resources. Listed below is a summary status of the recommendations addressed during 2025.



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SUMMARY STATUS OF PRIOR RECOMMENDATIONS ADDRESSED IN 2025

Total Number of Recommendations Examined	Status				
	Resolved	Partially Resolved	In Process	No Longer Applicable	Un-Resolved
9	4	0	4	0	1

Training Goals Achieved

Ensuring that each audit professional staff member receives the required Continuing Professional Education (CPE) credits and training is essential for any effective internal audit organization, particularly peer-reviewed organizations such as the OAG. During 2025, the OAG provided education and training opportunities to each professional audit staff member. This training ensures each staff member receives the proper CPE credits of 80 hours (every two years) required under the Generally Accepted Government Auditing Standards (GAGAS), issued by the Comptroller General of the United States. During 2025, we also ensured staff obtained the required training to perform audits in accordance with the International Standards for Professional Practice of Internal Auditing issued by the Institute of Internal Auditors and the American Institute of Certified Public Accountants.

We believe staff development is a continuous process that benefits both the staff and County by ensuring staff enhance their skills and stay abreast of current industry guidance and best practices. See Appendix A for a detailed listing of seminars and conferences attended by staff during 2025. All of the training received during 2025 was obtained through webinars, webcasts, and remote professional development conferences.

Another method in which the OAG provides staff development is through the support of staff members and their efforts to obtain professional certifications, including, but not limited to:

Certified Public Accountant (CPA)
Certified Internal Auditor (CIA)
Certified Government Financial Manager (CGFM)
Certified Government Audit Professional (CGAP)
Certified Internal Controls Auditor (CICA)
Certified Risk Management Auditor (CRMA)

The OAG professional development goal is to maximize the value of the Auditor General's work by continuing to promote quality, professionalism, and productivity. The OAG continuously encourages all staff to pursue professional certifications and maintain memberships in various professional organizations. These memberships allow staff to interact and network with professional colleagues and stay abreast of the latest trends and best practices in the industry. In



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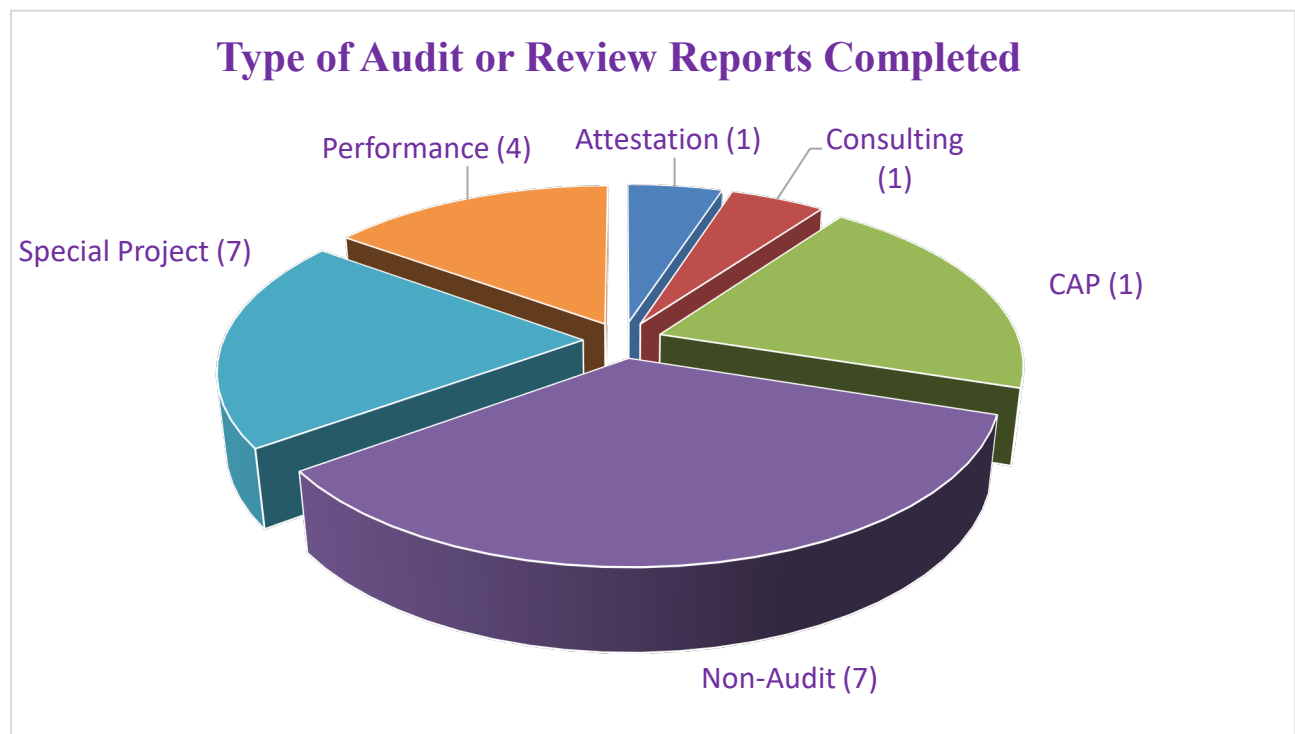
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addition, through these various professional organizations, members of the OAG are able to demonstrate their leadership skills by serving on various committees. Other members of the OAG also serve in leadership positions in various professional organizations. ■

2025 Productivity in Review

Our 2025 audit work plan identified 21 engagements/projects with a goal to complete 20 audit/review reports or projects for the year. The OAG accomplished that goal completing and issuing 21 audit or review reports as well as four (4) administrative projects. The 21 completed audits or review reports consisted of four (4) Performance Engagements, one (1) Consulting Engagement, one (1) Corrective Action Plan, seven (7) Non-Audit Services which were Financial Assessment – Limited Review engagements, one (1) Attestation Engagement and seven (7) Special Projects. The audit/review reports contained 42 new recommendations for County management primarily aimed at strengthening controls through developing, establishing and enforcing internal controls, segregation of duties, and enhancing the monitoring and review of operational reports. Based on our productivity goal of 20 completed engagements/projects for 2025, we exceeded our goal.

The following pie chart illustrates a breakdown of the 21 completed audits or review reports by type. We also included a synopsis of a few key reports/projects that could have a measurable impact on county operations if the recommendations contained in the reports are fully implemented. See Appendix B for a detailed listing of all completed 2025 audit/review reports. ■





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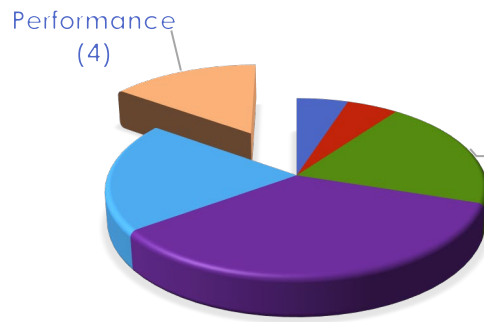
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Performance

Four (4) Performance audits were completed by the OAG during 2025, which represented 16 percent of the total audits/projects. This type of engagement provides an objective analysis to assist management and those charged with governance and oversight. The information provided can help improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action and contribute to public accountability.

PERFORMANCE ENGAGEMENTS



Two (2) significant performance engagements that had an impact on county operations are summarized below.

Wayne County Department of Economic Development – Emergency Rental Assistance Program (ERA Program)

In November 2025, the Office of Legislative Auditor General completed a Performance Audit of the Wayne County Department of Economic Development’s Emergency Rental Assistance (ERA) Program. The federally funded program, supported by a \$32.6 million grant administered through the U.S. Department of the Treasury, was established in September 2021 to provide rental, utility, and housing stability assistance to eligible Wayne County residents impacted by the COVID-19 pandemic.

Wayne County contracted with a third-party administrator to administer the ERA program. The performance audit evaluated the administration of ERA Program with a focus on oversight, accountability, and compliance with applicable program requirements. While the audit determined that the ERA Program was successful in delivering critical housing assistance, the audit identified several control deficiencies related to eligibility determinations, issuance of recertification payments, and database accuracy. Specifically, the audit noted inconsistent application review practices; refugee eligibility exceptions totaling \$19,470; unsupported recertification payments



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and overpayments totaling \$75,731, and weaknesses in program monitoring and oversight and data integrity concerns. The noted conditions reduced effective oversight.

Management within the Department of Economic Development agreed with all twelve (12) audit recommendations. Although a formal Corrective Action Plan was not required due to the program's conclusion, the report emphasized the importance of strengthening internal controls and monitoring procedures when delegating authority to third-party administrators with existing and future County programs to ensure accountability, transparency, and responsible stewardship of public funds.

Wayne County Sheriff's Office, Controls Over Sheriff's Security Contract

In October 2025, the Office of Legislative Auditor General completed a Performance Audit of the Wayne County Sheriff's Office Controls Over the Sheriff's Revenue Contract (DAP No. 2025-57-004), following a request from the Wayne County Commission. The audit examined controls over the executive protection services provided by the Wayne County Sheriff's Office to the Michigan Department of Attorney General during the period October 1, 2023, through February 28, 2025.

We identified (3) issues and made (6) recommendations that were made to strengthen controls and procedures within WCSO and M&B – Central Accounts Receivable operations. The audit determined that services were performed and billed without a valid Memorandum of Understanding approved by the Commission for a portion of the audit period, reducing Commission oversight and exposing the County to potential financial risk. Additionally, the audit identified untimely submission of billings totaling \$249,308 for Fiscal Year 2024, resulting in delayed reimbursement and \$9,447 remaining outstanding as of October 2025, as well as weaknesses in revenue contract monitoring and coordination between the Sheriff's Office and Central Accounts Receivable. Two issues were classified as significant deficiencies and one as a control deficiency.

In response, management agreed with all (6) of the audit recommendations and has begun implementing corrective actions, including strengthening procedures to ensure revenue-generating services are not performed without Commission-approved agreements in place, improving tracking and monitoring of contract expiration and renewal dates, and enhancing coordination to ensure billing information is submitted timely and in accordance with County policy. The report emphasizes the importance of these actions in strengthening internal controls, improving oversight, and safeguarding County resources going forward.



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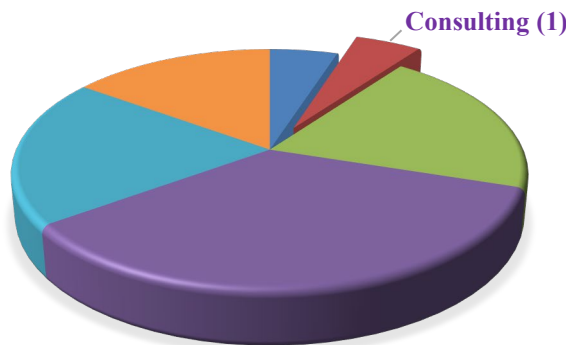
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Consulting

The OAG receives requests from the County Commission, other elected officials, and department heads to review specific activities or programs not necessarily identified in our annual audit/work plan. Frequently, because of their intimate knowledge of County government operations and close contact with constituents, Commissioners become aware of problems or areas of concern that are communicated to the OAG and request for reviews and/or assessments to be performed. As a result, we have developed a consulting review engagement process to respond to these requests. Many of these engagements have resulted in confirmation of the existence of problems and formulation of solutions to address or improve County operations and services.

CONSULTING ENGAGEMENTS



Our responsiveness to these requests enhances the Commission's and other County officials' ability to carry out their oversight responsibilities and respond to constituent concerns thoroughly and completely. During the year, one (1) of the completed reports/projects was a Consulting engagement. The report was our annual report on Budget Sensitive Issues and Review of the County's FY 2024 Annual Comprehensive Financial Report. This report identifies matters of budgetary concerns, audits, consulting, and other engagement reports that contain issues which could have a budgetary impact on County operations and financial position. This report is instrumental for the benefit and use of the County's Ways & Means Committee during its budget deliberation process.



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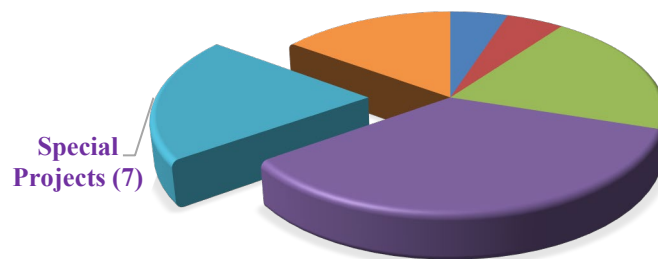
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Special Projects

Seven (7) Special Projects were completed by the OAG during 2025, which represented 33 percent of the total reports/projects. Special Projects represent an array of work projects from development of our annual audit/work plan to our annual report.

SPECIAL PROJECTS



Non-Audit Services

Seven (7) Non-Audit Services were completed by the OAG during 2025, which represented 33 percent of the total reports/projects. The Non-Audit Service engagements were Financial Assessment – Limited Review engagements in which the OAG assessed the FY 2024 stand-alone financial statements issued by external auditors regarding the following County entities:

- Employees' Retirement System - Defined Benefit Plan
- Employees' Retirement System - Defined Contribution Plan
- Land Bank Corporation
- Sewage Disposal Systems
- Building Authority
- Health Choice of Michigan
- Detroit Community Development Entity



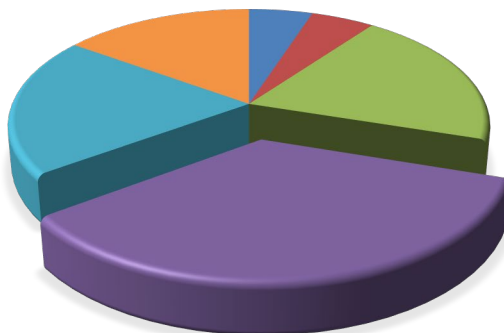
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NON-AUDIT SERVICES



Non-Audit (7)

APPENDIX A
LIST OF TRAINING COMPLETED
2025

WAYNE COUNTY OFFICE OF LEGISLATIVE AUDITOR GENERAL
LIST OF TRAINING SEMINARS AND CONFERENCES ATTENDED
2025

SPONSORING ORGANIZATION	SEMINAR / CONFERENCE	DATE(S) ATTENDED
Cerifi (Checkpoint)	Nonprofit and Government Auditing Series	Various
Wolters Kluwer	Various Topics	Various
IIA	Unveiling an Organizations Hidden Dangers and Risk	1/8/2025
IIA	Quality Assessment Challenges and Opportunities	1/14/2025
Crowe	Internal Audit's Role in Cybersecurity	1/23/2025
Auditboard	Collaborative Auditing: Engaging Stakeholders	1/28/2025
IIA	Evaluating Perf and Adding Value	2/6/2025
PWC	Q1 2025 Sustainability Webcast	3/5/2025
MYCPE	Navigating the Evolving IA Landscape	3/5/2025
MICPA	Michigan Specific Ethics Impact of State Statute	3/10/2025
Crowe	Checkmate: A New Approach to Tackling Check Fraud	3/10/2025
Workiva	Cybersecurity & Ransomware Everyone's Problem	3/18/2025
IIA	Build Business Case of Internal Audit & Risk Management	4/8/2025
Crowe	Enhance the Value of Risk Assessments for PS	4/24/2025
Rehmann	Seamless Trans: Succession Planning in PS	4/30/2025
IIA	Future of Audit Analytics: Working Smarter Not Harder	6/5/2025
BDO	Navigating Third Party Risk	6/24/2025
Crowe	Public Sector IA- Risk in Procurement	7/24/2025
Plante Moran	ERP Excellence	8/5/2025
Rehmann	2025 Single Audit Update	8/20/2025
IIA	Modern Compliance: Continuous Control Monitoring	8/26/2025
Plante Moran	2025 Compliance Supplement and Single Audit Update	9/4/2025
Plante Moran	2025 GASB Standards: Insights, Update	9/11/2025
Plante Moran	Embracing Innovation in Internal Audit	10/15/2025
Crowe	Business Resiliency and 3rd Party Risk	10/16/2025
Crowe	Improving Public Sector Internal Audits with Transparency	10/23/2025
Plante Moran	2025 Year End Audit and Acct Standard Updates	11/4/2025
Auditboard	Integrated AI Governance and Privacy Framework	11/5/2025
Auditboard	AI Key Risks and Best Practices	11/10/2025
Plante Moran	Navigating Cybersecurity Risks in 2026	11/13/2025
Crowe	Top Internal Audit Risks In Public Sector	11/17/2025
Plante Moran	PM2025 Year End: Individual Tax Planning	11/19/2025
Crowe	Top IARisks for Financial Services Companies	11/20/2025
Cherry Hill	Ethics in the Age of Algorithms	12/2/2025
IIA	IA's Ethical Responsibility in Advancing Diversity	12/4/2025

APPENDIX B

**COMPLETED AUDIT AND REVIEW REPORTS
AND SPECIAL PROJECTS
2025**

Proj. No.	Report/Activity Title	Report Date	Date to AC	DAP No.	Activity Type
1	Sheriff Drug Destruction	09/12/25	9/24/2025	2025-57-804	Attest
2	Federally Qualified Health Centers	12/18/24	2/12/2025	2023-57-005	PERF
3	Community Based Residential Treatment	04/22/25	5/7/2025	2023-57-007	PERF
4	Controls Over Sheriff Contracts	10/20/25	11/12/2025	2025-57-004	PERF
5	Emergency Rental Assistance Program	11/25/25	12/10/2025	2023-57-002	PERF
6	Budget Sensitive FY 25 ACFR Review	07/31/25	9/10/2025	2025-57-802	CC
7	DPS 1-888 Roads CAP	03/20/25	3/26/2025	2024-7-006	CAP
8	WCERS DB Financial Statements FYE 9/30/24	04/09/25	4/23/2025	2025-57-900	Non-Audit
9	WCERS DC Financial Statements FYE 9/30/24	04/09/25	4/23/2025	2025-57-901	Non-Audit
10	Building Authority Financial Statements FYE 9/30/24	06/02/25	6/11/2025	2025-57-902	Non-Audit
11	Sewage Disposal Financial Statements FYE 9/30/24	05/30/25	6/11/2025	2025-57-903	Non-Audit
12	CDE Financial Statements FYE 9/30/24	06/17/25	6/25/2025	2025-57-906	Non-Audit
13	WC Land Bank Financial Statements FYE 9/30/24	06/18/25	6/25/2025	2025-57-904	Non-Audit
14	HealthChoice of MI FYE 9/30/24	08/15/25	8/27/2025	2025-57-905	Non-Audit
15	2024 Annual Report	1/7/2025	1/15/2025	2025-57-800	SP
16	2025 Audit/Work Plan	02/19/25	2/26/2025	2025-57-801	SP
17	ACFR Submission Delay Letter	03/20/25	3/26/2025	2024-57-907C	SP
18	Land Bank Submission Delay Letter	03/20/25	3/26/2025	2027-7-907D	SP
19	AU 206/265 Letter FYE 9/30/24	05/19/25	7/9/2025	2024-57-907E	SP
20	WCAA External Auditor Selection	08/04/25	8/13/2025	2025-57-803	SP
21	OAG Peer Review	07/17/25	8/27/2025	2024-57-803	SP

Attest – Attestation (Agreed Upon Procedures)

PER – Performance

CC - Consulting

CAP – Corrective Action Plan

Non-Audit – Financial Assessment (Limited Review/ Limited Analytical

SP – Special Project

APPENDIX C

STATEMENT OF ORGANIZATION INDEPENDENCE

Office of Legislative
Auditor General

MARCELLA CORA CPA, CIA, CICA
AUDITOR GENERAL



500 GRISWOLD STREET
STE. 842 GUARDIAN BLDG
DETROIT, MICHIGAN 48226

TELEPHONE: (313) 224-8354

Statement of Organizational Independence

IIA Standards

Standard 7.1 – Organizational Independence

The chief audit executive must report to a level within the organization that allows the internal audit activity to fulfill its responsibilities. The chief audit executive must confirm to the board, at least annually, the organizational independence of the internal audit activity. This includes communication incidents where independence may have been impaired and the actions or safeguards to address the impairment.

GAS 3.17-3.64 – Independence

3.18 - In all matters relating to the audit work, the audit organization and the individual auditor, whether government or public, must be independent.

Two important requirements to ensure success and credibility of the Office of Legislative Auditor General (OAG) are independence and objectivity. This involves maintaining a mental attitude and perspective of independency in fact and appearance. The internal audit activity must be free from interference in determining the scope of internal auditing, performance of work, conclusions drawn, and reporting and communicating the results. These parameters are set forth in the Wayne County Charter Section 3.119 and Wayne County Code of Ordinances Chapter 65 and are applied to the OAG functions and auditors who are involved in the activities prescribed.

The Auditor General shall be appointed by a majority of the Commissioners serving. The Auditor General may be removed for cause by a 2/3 vote of the Commissioners serving. The Auditor General reports directly to the Chairs of the Audit Committee and the Wayne County Commission who is authorized the responsibility for independently managing the audit function. Therefore, the OAG is considered free from impairment to independence as stated in 3.53b and 3.56b of the Government Auditing Standards.

Along with the structure as outlined above, the OAG assure this concept as it applies to the internal audit function on an annual basis and/or as required. These elements joined together must meet the requirement for Organizational Independence required under Standard 1110 of the International Standards for the Professional Practice of Internal Auditing as issued by the Institute of Internal Auditors and the Government Auditing Standards

NOTE: The most relevant Government Auditing Standard (GAS) and Institute of Internal Auditors (IIA) Standards are listed at the bottom of this statement.

Identify audit areas that may be affected or where organizational independence may be impaired:
Wayne County Commission Audit (Completed once every two years) – Audit is completed by external agency

POSSIBLE ORGANIZATIONAL IMPAIRMENTS TO THE OAG'S INDPENDENCE

I have reviewed the activities, functions, organizational structure, and reporting lines with respected to Wayne County and the component departments, elected officials, component units, agencies, programs, and processes. I am not aware of any circumstances that might impair or lead others to question the OAG's ability to be independent, impartial, and objective on any audit/engagement, except as indicated above. Therefore, any potential impairment listed above are areas that the OAG does not engage.

RESPONSIBILITY TO UPDATE THIS DISCLOSURE

I understand that I am also responsible to make timely written notification in the event any other circumstance arises during the course of the year that might impair or appear to impair the OAG's independence with respect to an audit or activity (this includes external impairments and required disclosure related to non-audit services as noted in GAGAS and the IIA Standards).



Marcella Cora, Auditor General

1/2/2026

Date

Wayne County Commission 2025 Leadership

Chairwoman

Vice Chair



Joseph Palamara



Alisha R. Bell

Vice Chair Pro Tempore



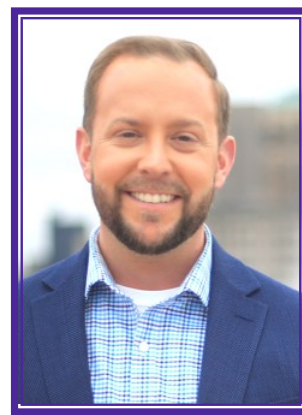
Sam Baydown

Committee on Audit Members

Responsibilities: Mandated by the Wayne County Charter, the committee reviews the reports of the Auditor General and the independent external auditor. It also monitors compliance with audit findings and the county's internal control environment.



*Melissa Daub
Chairwoman*



*David M. Knezek Jr.
Vice Chair*



Alex Garza



Tim Killeen



Allen R. Wilson



Angeilque Peterson-Mayberry