MICHIGAN

OFFICE OF THE AUDITOR GENERAL

AUDIT REPORT

PERFORMANCE AUDIT
OF THE

MICHIGAN CHILD SUPPORT ENFORCEMENT SYSTEM

DEPARTMENT OF HUMAN SERVICES AND
DEPARTMENT OF INFORMATION TECHNOLOGY

April 2006

THOMAS H. MCTAVISH, C.P.A.
AUDITOR GENERAL

43-595-05

"...The auditor general shall conduct post audits of financial transactions and accounts of the state and of all branches, departments, offices, boards, commissions, agencies, authorities and institutions of the state established by this constitution or by law, and performance post audits thereof."

– Article IV, Section 53 of the Michigan Constitution

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REPORT SUMMARY

Performance Audit

Michigan Child Support Enforcement System (MiCSES)

Department of Human Services (DHS) and Department of Information Technology (DIT)

Report Number:
43-595-05

Released:
April 2006

MiCSES is a Statewide automated information system that is used by the DHS Office of Child Support, county prosecuting attorney offices, and county Friend of the Court offices. MiCSES performs critical child support functions, including case initiation, parent locate, paternity and court order establishment, and child support collection and distribution. DHS contracted with a software development vendor in 2001 to develop MiCSES. DHS obtained federal certification of MiCSES in November 2003. The cost to develop MiCSES was $203.4 million.

Audit Objective:
To assess the effectiveness of DHS's and DIT's security and access controls over MiCSES.

Audit Conclusion:
DHS's and DIT's security and access controls over MiCSES were moderately effective. Our assessment disclosed reportable conditions related to confidential and sensitive child support client information, database access controls, and user access monitoring (Findings 1 through 3).

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Audit Objective:
To assess the effectiveness of DHS's and DIT's processing controls to ensure the integrity of child support data.

Audit Conclusion:
DHS's and DIT's processing controls were moderately effective in ensuring the integrity of child support data. Our assessment disclosed a reportable condition related to duplicate data (Finding 4).

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Audit Objective:
To assess the effectiveness of DHS's and DIT's efforts to provide oversight for the development and continued operation of MiCSES.

Audit Conclusion:
DHS's and DIT's efforts were moderately effective in providing oversight for the development and continued operation of MiCSES. Our assessment disclosed a reportable condition related to MiCSES development (Finding 5).

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Agency Response:
Our audit report contains 5 findings and 5 corresponding recommendations. DHS's and DIT's preliminary responses indicate that they agree with all of the recommendations and will comply with them.

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April 27, 2006

Mrs. Marianne Udow, Director
Department of Human Services
Grand Tower
Lansing, Michigan
and
Ms. Teresa M. Takai, Director
Department of Information Technology
Landmark Building
Lansing, Michigan

Dear Mrs. Udow and Ms. Takai:

This is our report on the performance audit of the Michigan Child Support Enforcement System, Department of Human Services and Department of Information Technology.

This report contains our report summary; description of system; audit objectives, scope, and methodology and agency responses; comments, findings, recommendations, and agency preliminary responses; a graph showing the total costs for development, implementation, operation, and maintenance of the automated child support enforcement systems, presented as supplemental information; and a glossary of acronyms and terms.

Our comments, findings, and recommendations are organized by audit objective. The agency preliminary responses were taken from the agencies' responses subsequent to our audit fieldwork. The *Michigan Compiled Laws* and administrative procedures require that the audited agencies develop a formal response within 60 days after release of the audit report.

We appreciate the courtesy and cooperation extended to us during this audit.

Sincerely,

Thomas H. McTavish, C.P.A.
Auditor General

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TABLE OF CONTENTS

MICHIGAN CHILD SUPPORT ENFORCEMENT SYSTEM
DEPARTMENT OF HUMAN SERVICES AND
DEPARTMENT OF INFORMATION TECHNOLOGY

	Page
INTRODUCTION	
Report Summary	1
Report Letter	3
Description of System	7
Audit Objectives, Scope, and Methodology and Agency Responses	9
COMMENTS, FINDINGS, RECOMMENDATIONS, AND AGENCY PRELIMINARY RESPONSES	
Security and Access Controls Over the Michigan Child Support and Enforcement System (MiCSES)	13
1. Confidential and Sensitive Child Support Client Information	13
2. Database Access Controls	15
3. User Access Monitoring	16
Integrity of Child Support Data	17
4. Duplicate Data	17
Oversight for the Development and Continued Operation of MiCSES	18
5. MiCSES Development	18
SUPPLEMENTAL INFORMATION	
Total Costs for Development, Implementation, Operation, and Maintenance of the Automated Child Support Enforcement Systems	23

GLOSSARY

Glossary of Acronyms and Terms 25

Description of System

Michigan Child Support Enforcement System (MiCSES)

MiCSES is a Statewide automated information system that is used by the Office of Child Support, Department of Human Services (DHS); county prosecuting attorney (PA) offices; and county Friend of the Court* (FOC) offices. MiCSES performs critical child support functions, including case initiation, parent locate, paternity and court order establishment, and child support collection and distribution.

The Family Support Acts of 1984 and 1988 mandated the implementation of an automated child support enforcement system in each state. The Office of Child Support Enforcement, U.S. Department of Health and Human Services, provided the major share of funding for costs to develop and implement automated child support systems.

DHS contracted with a software development vendor in 2001 to develop MiCSES as a Statewide child support system that would meet federal certification requirements. According to the document "Automated Systems for Child Support Enforcement, A Guide for States," issued by the U.S. Department of Health and Human Services, in order for a system to be certified, the system must be comprehensive, operate Statewide, and meet certain standards of effectiveness and efficiency. The certified system was to provide for expanded automation, including the system generation of certain documents and notices, creation of case history files, automated case action, and tracking of critical dates in the process. DHS obtained federal certification of MiCSES in November 2003. The cost to develop MiCSES was $203.4 million. MiCSES replaced another system, the Child Support Enforcement System (CSES), that DHS had developed and implemented between 1983 and 1995. Since fiscal year 1983-84, DHS has spent $710.3 million on the development, implementation, operation, and maintenance of child support enforcement systems (see supplemental information).

Office of Child Support

The DHS Office of Child Support is responsible for administering the Statewide Child Support Program. Responsibilities include delivery of support services through support specialists who coordinate child support activities with other county DHS staff, PAs, and

** See glossary at end of report for definition.*

FOCs. Support specialists interview clients, identify needed support actions, provide locating services, initiate referrals to the PA or the FOC, assist PAs and FOCs in their efforts to establish paternity and secure support, and maintain IV-D* case records.

Department of Information Technology (DIT)

DIT is responsible for maintaining and supporting MiCSES, including computer operations, application development and maintenance, help desk services, information technology consulting, procurement, and contract management.

Prosecuting Attorney (PA)

PAs are the chief law enforcement officers in county government. DHS contracts with county governments for PA services related to child support. PAs are primarily responsible for establishing paternity and securing court-ordered child support from noncustodial parents*.

Friend of the Court (FOC)

FOCs are operational arms of the circuit courts. DHS contracts with county governments for FOC services. The FOCs' primary responsibility is to enforce child support orders* of the circuit courts.

** See glossary at end of report for definition.*

Audit Objectives, Scope, and Methodology and Agency Responses

Audit Objectives

Our performance audit* of the Michigan Child Support Enforcement System (MiCSES), Department of Human Services (DHS) and Department of Information Technology (DIT), had the following objectives:

1. To assess the effectiveness* of DHS's and DIT's security and access controls over MiCSES.

2. To assess the effectiveness of DHS's and DIT's processing controls to ensure the integrity of child support data.

3. To assess the effectiveness of DHS's and DIT's efforts to provide oversight for the development and continued operation of MiCSES.

Audit Scope

Our audit scope was to examine the information processing and other records of the Michigan Child Support Enforcement System. Our audit was conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included such tests of the records and such other auditing procedures as we considered necessary in the circumstances.

As part of our audit, we prepared supplemental information that relates to our third audit objective. Our audit was not directed toward expressing an opinion on this information and, accordingly, we express no opinion on it.

Audit Methodology

Our audit procedures, performed from March through October 2005, included examination of records primarily for the period January 2000 through October 2005 related to DHS's and DIT's security and access controls over MiCSES, processing

** See glossary at end of report for definition.*

controls to ensure the integrity of child support data, and efforts to provide oversight for the development and continued operation of MiCSES. To accomplish our audit objectives, our audit methodology included the following phases:

1. Preliminary Review and Evaluation Phase

   We conducted a preliminary review and identified the responsibilities and processes of the Statewide Child Support Program and MiCSES. We used the results of our preliminary review to determine the extent of our detailed analysis and testing.

2. Detailed Analysis and Testing Phase

   We performed an assessment of general controls and application controls over MiCSES. Specifically, we assessed:

   a. Security and Access Controls Over MiCSES:

      (1) We examined and tested access controls over MiCSES.

      (2) We reviewed data security over confidential MiCSES data.

   b. Integrity of Child Support Data:

      (1) We assessed controls over the integrity and completeness of data transfers and batch processing.

      (2) We obtained an understanding of the impact of duplicate MiCSES client data. We assessed DHS's and DIT's efforts to identify, correct, and prevent duplicate MiCSES client data.

   c. Oversight for the Development and Continued Operation of MiCSES:

      (1) We interviewed DHS and DIT staff and obtained and evaluated information regarding the history, current status, and future development of MiCSES.

      (2) We reviewed federal certification requirements for Statewide child support enforcement systems.

(3) We reviewed contracts for system development of MiCSES to determine whether the contracts included a clearly defined scope of the project and whether the contracts were written in the best interest of the State.

(4) We reviewed DHS's procedures for project oversight and monitoring of system development progress and costs.

(5) We analyzed the costs to develop and maintain MiCSES.

3. Evaluation and Reporting Phase

We evaluated and reported on the results of the detailed analysis and testing phase.

Agency Responses

Our audit report contains 5 findings and 5 corresponding recommendations. DHS's and DIT's preliminary responses indicate that they agree with all of the recommendations and will comply with them.

The agency preliminary response that follows each recommendation in our report was taken from the agencies' written comments and oral discussion subsequent to our audit fieldwork. Section 18.1462 of the *Michigan Compiled Laws* and Department of Management and Budget Administrative Guide procedure 1280.02 require DHS and DIT to develop a formal response to our audit findings and recommendations within 60 days after release of the audit report.

COMMENTS, FINDINGS, RECOMMENDATIONS, AND AGENCY PRELIMINARY RESPONSES

SECURITY AND ACCESS CONTROLS OVER THE MICHIGAN CHILD SUPPORT ENFORCEMENT SYSTEM (MiCSES)

COMMENT

Background: Access controls protect data from unauthorized modification, loss, or destruction by restricting or detecting inappropriate access attempts. Effective controls include granting access to data and program files only to the extent necessary for individuals to perform their assigned duties.

Audit Objective: To assess the effectiveness of the Department of Human Services' (DHS's) and the Department of Information Technology's (DIT's) security and access controls over MiCSES.

Conclusion: DHS's and DIT's security and access controls over MiCSES were moderately effective. Our assessment disclosed reportable conditions* related to confidential and sensitive child support client information, database access controls, and user access monitoring (Findings 1 through 3).

FINDING

1. Confidential and Sensitive Child Support Client Information

   DHS had not removed confidential and sensitive child support client information from MiCSES system documentation. As a result, DHS, DIT, Friend of the Court (FOC), and prosecuting attorney (PA) staff with access to hard copy and on-line system documentation could see confidential and sensitive child support client information.

   Section 400.64 of the *Michigan Compiled Laws* (a section of the Social Welfare Act, i.e., Act 280, P.A. 1939, as amended), Section 400.233 of the *Michigan Compiled Laws* (a section of the Office of Child Support Act, i.e., Act 174, P.A. 1971, as amended), and Section 445.83 of the *Michigan Compiled Laws* (a section of the Social Security Number Privacy Act, i.e., Act 454, P.A. 2004) require DHS to safeguard certain child support client information from improper disclosure.

** See glossary at end of report for definition.*

We identified numerous instances in which confidential and sensitive child support client information was displayed throughout hard copy and on-line system documentation. Examples of the confidential and sensitive information included social security numbers of custodial parents*, noncustodial parents, children, and employers; bank account information; vehicle identification numbers; driver's license numbers; and arrearage* amounts. This information should not be included in hard copy and on-line system documentation.

DIT informed us that current documentation practices include removing confidential and sensitive child support client information from system documentation. However, previous documentation practices did not include the removal of such information. Michigan IV-D Action Transmittal 2004-022, dated September 7, 2004, indicated that the DHS Office of Child Support was removing confidential IV-D information from the on-line system documentation. Although documentation practices include the removal of confidential and sensitive child support data, we found instances of confidential and sensitive child support information in both current and previous versions of hard copy and on-line system documentation.

After we brought this matter to management's attention, DHS and DIT removed confidential and sensitive information from the on-line MiCSES documentation. However, the hard copy documentation still contained the confidential and sensitive information.

RECOMMENDATION

We recommend that DHS remove confidential and sensitive child support client information from MiCSES system documentation.

AGENCY PRELIMINARY RESPONSE

DHS agrees and informed us that it has already taken the appropriate actions. DHS informed us that the information identified by the auditors was data that had been extracted from the system at some point in the past and that it had not been regularly extracting current data and placing it in on-line or hard copy documentation. DHS also informed us that the on-line information was removed

** See glossary at end of report for definition.*

and the hard copy materials were destroyed. In addition, DHS informed us that it has instituted new procedures to ensure that confidential data is no longer used or displayed in training materials.

FINDING

2. Database Access Controls

DHS and DIT had not established effective database access controls for technical users. Establishing effective controls would help ensure that only authorized users have access to the data and applications needed to perform their assigned duties.

Department of Management and Budget Administrative Guide procedures 1310.02 and 1410.17 provide requirements and recommendations for access controls, including usercodes and passwords. Effective access controls are one of the primary means to prevent unauthorized access to information resources.

Our audit disclosed:

a. DHS and DIT did not disable usercodes after a reasonable number of invalid log-in attempts. Disabling usercodes may help prevent unauthorized access to the database.

b. DHS and DIT did not implement strong password rules. Weak password rules increase the risk that an unauthorized person may compromise a password.

RECOMMENDATION

We recommend that DHS and DIT establish effective database access controls for technical users.

AGENCY PRELIMINARY RESPONSE

DHS and DIT agree and DIT informed us that it has already identified actions to strengthen the access controls for technical users. The actions will require modification to the MiCSES application and will be prioritized for implementation (prior to October 1, 2007) as part of the MiCSES two-year system improvement plan.

FINDING

3. User Access Monitoring

DHS and DIT had not established effective controls to monitor user access. Establishing effective controls would help ensure that only authorized users have access to MiCSES and that only authorized transactions are processed on MiCSES.

We noted:

a. DHS and DIT could not identify the work location for 787 (20%) of 3,929 MiCSES users. Although DHS and DIT were able to identify user information such as user name, log-in identification, and access roles, the identification of the user work location would help DHS and DIT identify MiCSES users in order to monitor user access needs and ensure that users are still valid.

b. DHS and DIT did not have policies and procedures to periodically review MiCSES user lists. Also, DHS and DIT did not require the FOC and PA offices to periodically review MiCSES user lists. We reviewed DHS, DIT, and contractor user access permissions and noted that 13 (18%) of the 74 DIT and contractor staff and 14 (10%) of the 136 DHS users had inappropriate access permissions. Periodically reviewing user lists would help ensure that user access permissions are still appropriate for the users' job responsibilities.

RECOMMENDATION

We recommend that DHS establish effective controls to monitor user access.

AGENCY PRELIMINARY RESPONSE

DHS agrees and informed us that it has already taken the appropriate actions. DHS informed us that a MiCSES user report has been created and is available for monitoring purposes. DHS also informed us that an action transmittal that provides the policy and procedures for monitoring users is in final review and will be issued in the near future.

INTEGRITY OF CHILD SUPPORT DATA

COMMENT

Audit Objective: To assess the effectiveness of DHS's and DIT's processing controls to ensure the integrity of child support data.

Conclusion: DHS's and DIT's processing controls were moderately effective in ensuring the integrity of child support data. Our assessment disclosed a reportable condition related to duplicate data (Finding 4).

FINDING

4. Duplicate Data

DHS and DIT should continue to eliminate duplicate cases and duplicate individuals within MiCSES. Duplicate data can potentially affect the distribution of child support to custodial parents.

DHS and DIT informed us that duplicate data exists on MiCSES because of several reasons: (a) data conversion problems from the legacy system (the Child Support Enforcement System [CSES]) to MiCSES, (b) data transfer problems from the Customer Information Management System to MiCSES, and (c) data entry problems.

Since the conversion to MiCSES in 2003, DHS and DIT have automatically merged approximately 107,800 duplicate cases and 378,000 duplicate individuals. DHS and DIT are aware that many more instances of duplicate cases and duplicate individuals exist on MiCSES and have established a committee to identify and merge the remaining duplicate records.

RECOMMENDATION

We recommend that DHS and DIT continue to eliminate duplicate cases and duplicate individuals within MiCSES.

AGENCY PRELIMINARY RESPONSE

DHS and DIT agree and informed us that they have already identified methods to eliminate duplicate cases. DHS informed us that the committee established to identify methods for the elimination of duplicate cases and duplicate individuals has

completed its work. Both automated and manual efforts to eliminate duplicate cases and duplicate individuals in the MiCSES database will continue. In addition, DHS informed us that a case restructuring improvement to MiCSES, which will further reduce duplicates and their potential creation, has been prioritized for implementation (prior to October 1, 2007) as part of the MiCSES two-year system improvement plan.

OVERSIGHT FOR THE DEVELOPMENT AND CONTINUED OPERATION OF MiCSES

COMMENT

Audit Objective: To assess the effectiveness of DHS's and DIT's efforts to provide oversight for the development and continued operation of MiCSES.

Conclusion: DHS's and DIT's efforts were moderately effective in providing oversight for the development and continued operation of MiCSES. Our assessment disclosed a reportable condition related to MiCSES development (Finding 5).

FINDING

5. MiCSES Development

DHS had not fully incorporated into MiCSES the user business needs that the Program Leadership Group (PLG) identified as system priorities. Continued improvements to MiCSES to incorporate user business needs would help ensure that it is working as effectively and efficiently as possible.

DHS developed MiCSES with an emphasis on meeting federal requirements and obtaining federal certification. To incorporate user business needs, DHS established the PLG, consisting of the DHS Office of Child Support director; the MiCSES project director; and representatives of the Prosecuting Attorneys Association of Michigan, Friend of the Court Association, State Court Administrative Office, and Michigan Judges Association. The PLG provides oversight of the Statewide Child Support Program's policy development and process improvement efforts. The PLG also prioritizes system improvements and

ensures the resolution of system problems. Our review of MiCSES and issues identified as system priorities by the PLG disclosed:

a. MiCSES did not electronically interface with all child support related databases that are included in the State's Teradata data warehouse* (Data Warehouse). To obtain information from those databases, MiCSES users must manually initiate a query of the Data Warehouse. Having an interface with those databases would provide for a more efficient locate and enforcement tool.

b. MiCSES did not electronically interface with the Central Paternity Registry (CPR). CPR is a database of voluntary paternity acknowledgements. Child support staff must manually initiate a search of CPR. Implementing an electronic interface with CPR would provide a more efficient means for child support staff to determine paternity status.

c. MiCSES was not programmed to intercept workers' compensation payments for cases that go uncontested by the employer. MiCSES has the capability to intercept payments for cases in which the employer has contested payments; however, the chance of payment interception of uncontested cases is more likely and payments would be received sooner if MiCSES had the ability to intercept these payments.

d. MiCSES did not have the ability to prorate support orders for a partial month. Child support staff must manually perform partial month calculations and enter the adjustments into MiCSES. Automating the partial month calculation for support orders would help improve staff efficiency* and reduce the chance of calculation errors.

e. MiCSES did not process some child support functions as efficiently as possible. Some child support tasks within MiCSES (such as the scheduling of genetic testing, meetings, and hearings; initial processing of cases; and processing of interstate cases) are time consuming for child support staff to process. For example, MiCSES does not enable users to have multiple

** See glossary at end of report for definition.*

application windows open at a time, to use the back button to return to a previous screen, to toggle between cases, and to carry over applicable case data from screen to screen.

f. MiCSES month-end processing was not always performed in a timely manner. As a result, DIT shut down MiCSES at month-end, which prohibited FOCs from processing transactions. During downtime, FOCs cannot process some child support transactions, such as data entry of child support information and court document preparation, and are unable to provide customer service to parents and the courts. MiCSES contains large amounts of inactive data that lengthens the month-end processing time. Archiving this inactive data would help improve system performance.

g. The MiCSES development process did not include user acceptance testing*. The State of Michigan System Development Life Cycle requires that user acceptance testing be conducted to ensure that a system is in compliance with user requirements. Involving MiCSES users during system testing would help to ensure that MiCSES meets the user business needs and expectations.

Although DHS included some user business needs in the design and development of MiCSES, DHS should continue its efforts to more fully incorporate user business needs. Since obtaining federal certification, DHS and DIT have made improvements to MiCSES to meet the needs of its users.

RECOMMENDATION

We recommend that DHS fully incorporate into MiCSES the user business needs that the PLG identified as system priorities.

AGENCY PRELIMINARY RESPONSE

DHS agrees and will continue to improve the usability of MiCSES with user input. Formal end user acceptance testing was implemented in April 2004 and will continue as a key step in the MiCSES system development life cycle. DHS informed us that recently implemented improvements to the MiCSES month-end batch processes have reduced the need for system downtime. DHS also

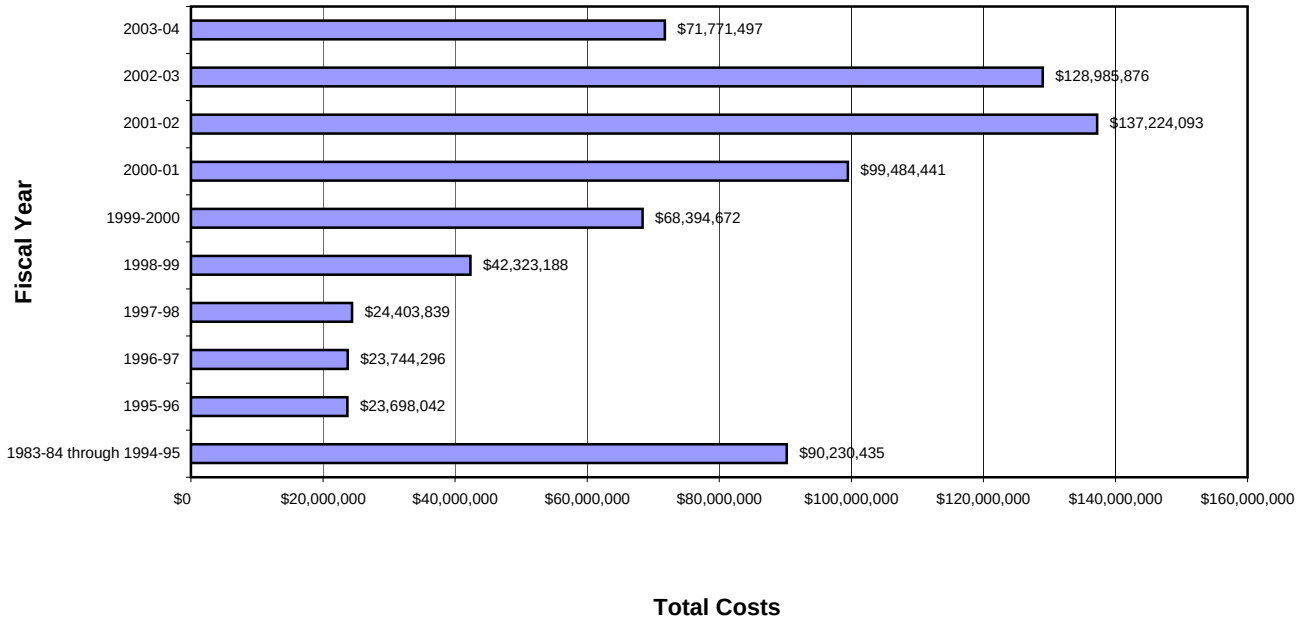
** See glossary at end of report for definition.*

informed us that other improvements have been identified and prioritized by the PLG. In addition, DHS informed us that approximately two-thirds of the prioritized system improvements are to be scheduled for implementation (prior to October 1, 2007) as part of the MiCSES two-year system improvement plan.

SUPPLEMENTAL INFORMATION

UNAUDITED

MICHIGAN CHILD SUPPORT ENFORCEMENT SYSTEM
Department of Human Services and Department of Information Technology
Total Costs for Development, Implementation, Operation, and Maintenance of
the Automated Child Support Enforcement Systems
Fiscal Years 1983-84 through 2003-04



Fiscal Year	Total Costs
1983-84 through 1994-95	$ 90,230,435
1995-96	23,698,042
1996-97	23,744,296
1997-98	24,403,839
1998-99	42,323,188
1999-2000	68,394,672
2000-01	99,484,441
2001-02	137,224,093
2002-03	128,985,876
2003-04	71,771,497
Total	$ 710,260,379

Source for fiscal years 1983-84 through 1994-95: Michigan Administrative Information Network (MAIN) and General Accounting/Financial Management Information System (GA/FMIS).

Source for fiscal years 1995-96 through 2003-04: Office of Employee and Financial Services, Department of Information Technology.

GLOSSARY

Glossary of Acronyms and Terms

arrearage	Past due, unpaid child support owed by a noncustodial parent.
child support order	A written court order that provides for the periodic payment of money for the support of a child. Orders may also include other provisions, such as health insurance, childcare, confinement expenses, custody, and parenting time.
CPR	Central Paternity Registry.
custodial parent	The parent who has primary care, custody, or control over a child; usually the parent to whom child support is owed.
data warehouse	A large database designed for fast processing of queries, projections, and data summaries. In this report, "Data Warehouse" refers to the State's Teradata data warehouse. The Data Warehouse in relation to MiCSES supports numerous system interfaces and the processing of critical federal reporting.
DHS	Department of Human Services.
DIT	Department of Information Technology.
effectiveness	Program success in achieving mission and goals.
efficiency	Achieving the most outputs and outcomes practical with the minimum amount of resources.
Friend of the Court (FOC)	An operational arm of the circuit court.

IV-D	Refers to Title IV-D of the federal Social Security Act, which requires that each state create a program to locate noncustodial parents, establish paternity, establish and enforce child support obligations, and collect and distribute support payments. All recipients of public assistance are referred to their respective state's IV-D child support program. States must also accept applications from families who do not receive public assistance to assist in collection of child support.
MiCSES	Michigan Child Support Enforcement System.
noncustodial parent	The parent of a minor child who has a financial obligation for the support of the minor child; usually the parent who pays child support.
PA	prosecuting attorney.
performance audit	An economy and efficiency audit or a program audit that is designed to provide an independent assessment of the performance of a governmental entity, program, activity, or function to improve public accountability and to facilitate decision making by parties responsible for overseeing or initiating corrective action.
PLG	Program Leadership Group.
reportable condition	A matter that, in the auditor's judgment, represents either an opportunity for improvement or a significant deficiency in management's ability to operate a program in an effective and efficient manner.
user acceptance testing	A step of a system development methodology in which users and/or independent testers are involved in testing and accepting the system based on the test plan and test results. This testing enables the users to determine whether to accept the system.

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