



Michigan
Office of the Auditor General
REPORT SUMMARY

Performance Audit
Support Services Division
Office of Financial Management
Office of the State Budget
Department of Management and Budget

Report Number:
 07-130-05

Released:
 December 2005

The Support Services Division (SSD) is a division of the Office of Financial Management within the Office of the State Budget, Department of Management and Budget. SSD has primary responsibility for ensuring that an effective Statewide internal control structure is maintained. This responsibility is achieved through a blend of services, including security management, training, and support for the State's enterprise-wide financial management systems and oversight of government-wide internal control evaluation and reporting processes.

Audit Objective:

To assess the effectiveness of SSD's efforts in providing technical assistance, training, and oversight of the Statewide internal control structure.

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Audit Conclusion:

SSD's efforts were effective in providing technical assistance and training. However, SSD's efforts were moderately effective in providing oversight of the Statewide internal control structure. We noted a reportable condition related to the oversight of the Statewide internal control structure (Finding 1).

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Reportable Condition:

SSD did not sufficiently evaluate the completeness and accuracy of the detail supporting the State agencies' biennial internal control evaluation summary reports and did not verify that State agency corrective action plans were implemented and that the plans corrected the noted deficiencies.

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Agency Response:

Our audit report contains 1 finding and 1 corresponding recommendation. SSD indicated that it agrees with the recommendation.

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A copy of the full report can be
obtained by calling 517.334.8050
or by visiting our Web site at:
<http://audgen.michigan.gov>



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