



Michigan
Office of the Auditor General
REPORT SUMMARY

Performance Audit
Statewide Cost Allocation Plan and
Interagency Billing Processes
Department of Technology, Management and
Budget

Report Number:
 071-0131-09

Released:
 May 2010

The State of Michigan's Statewide Cost Allocation Plan (SWCAP) is the mechanism by which the State identifies, summarizes, and allocates unbilled indirect costs in a logical and systematic manner. The SWCAP also includes financial and billing rate information for billed central service costs directly charged to agencies or funds. The SWCAP substantiates the State's request for the establishment of an indirect cost rate and a central service cost allocation plan to obtain reimbursement from the federal government for Statewide indirect costs.

Audit Objective:

To assess the effectiveness of the Department of Technology, Management and Budget's (DTMB's) efforts to implement the SWCAP.

Audit Conclusion:

We concluded that DTMB's efforts to implement the SWCAP were effective. Our report does not include any reportable conditions related to this audit objective.

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Audit Objective:

To assess the effectiveness of DTMB's processes for recovery of selected central service costs.

Audit Conclusion:

We concluded that DTMB's processes for recovery of selected central service costs were effective. Our report does not include any reportable conditions related to this audit objective.

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<p>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</p> 	<p>Michigan Office of the Auditor General 201 N. Washington Square Lansing, Michigan 48913</p> <p>Thomas H. McTavish, C.P.A. Auditor General</p> <p>Scott M. Strong, C.P.A., C.I.A. Deputy Auditor General</p>
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