



Michigan
Office of the Auditor General
REPORT SUMMARY

Performance Audit
Michigan State Disbursement Unit
Office of Child Support
Department of Human Services

Report Number:
 431-0142-08

Released:
 December 2009

The Department of Human Services (DHS) operates the Michigan State Disbursement Unit (MiSDU) to centrally collect and disburse child support remittances in accordance with federal child support enforcement program requirements. Act 161, P.A. 1999, authorized DHS to establish MiSDU as the State's centralized collection and disbursement unit for all child support remittances and requires an audit of MiSDU.

Audit Objective:

To assess the effectiveness of MiSDU's efforts in monitoring its service provider.

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Audit Conclusion:

We concluded that MiSDU's efforts in monitoring its service provider were effective. However, our assessment disclosed one reportable condition (Finding 1).

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Reportable Condition:

MiSDU should improve the effectiveness of its efforts in monitoring its service provider (Finding 1).

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Agency Response:

Our audit report includes 1 finding and 1 corresponding recommendation. DHS's preliminary response indicated that it agrees with five parts of the finding and partially agrees with four parts of the finding.

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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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