



Michigan  
Office of the Auditor General  
**REPORT SUMMARY**

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

Report Number:  
431-0142-12

Released:  
October 2012

*The Office of Child Support (OCS), Department of Human Services (DHS), contracts with a service provider to operate the Michigan State Disbursement Unit (MiSDU). The service provider centrally collects and disburses 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. This performance audit was required by Section 400.238(3) of the Michigan Compiled Laws.*

**Audit Objective:**

To assess the effectiveness of MiSDU's efforts in monitoring its service provider's collection and disbursement of child support remittances.

**Audit Conclusion:**

We concluded that MiSDU's efforts in monitoring its service provider's collection and disbursement of child support remittances were effective. Our audit report does not include any reportable conditions related to this audit objective.

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**Audit Objective:**

To assess the effectiveness of OCS's efforts in monitoring the accuracy and completeness of the bank accounts used for child support activities.

**Audit Conclusion:**

We concluded that OCS's efforts in monitoring the accuracy and completeness of the bank accounts used for child support activities were effective. Our audit report does not include any reportable conditions related to this audit objective.

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**Audit Objective:**

To assess the effectiveness of MiSDU's efforts to optimize electronic remittances of child support withheld by employers for noncustodial parents.

**Audit Conclusion:**

We concluded that MiSDU's efforts to optimize electronic remittances of child support withheld by employers for noncustodial parents were effective. Our audit report does not include any reportable conditions related to this audit objective.

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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>



Michigan Office of the Auditor General  
201 N. Washington Square  
Lansing, Michigan 48913

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

**Scott M. Strong, C.P.A., C.I.A.**  
Deputy Auditor General