



# MICHIGAN

OFFICE OF THE AUDITOR GENERAL

## AUDIT REPORT

PERFORMANCE AUDIT  
OF

BRIDGES DECISION TABLES AND BENEFIT CALCULATIONS  
FOR SELECTED PUBLIC ASSISTANCE PROGRAMS

DEPARTMENT OF HUMAN SERVICES AND  
DEPARTMENT OF TECHNOLOGY, MANAGEMENT, AND BUDGET

April 2014



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

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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*<http://audgen.michigan.gov>*



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

*Performance Audit*

*Bridges Decision Tables and Benefit Calculations for Selected Public Assistance Programs*

*Department of Human Services and Department of Technology, Management, and Budget*

Report Number:  
431-4101-12

Released:  
April 2014

*The Bridges Integrated Automated Eligibility Determination System (Bridges) is a social services computer system that processes client intake applications, registration, eligibility determination, and benefit calculations and the issuance of assistance benefits. In fiscal year 2011-12, benefit expenditures for the Food Assistance Program (FAP), Family Independence Program (FIP), Medicaid Program, and Child Development and Care (CDC) Program totaled \$11.0 billion.*

**Audit Objective:**

To assess the effectiveness of the Department of Human Services' (DHS's) efforts to identify, authorize, and monitor necessary changes to Bridges decision tables.

**Audit Conclusion:**

We concluded that DHS's efforts to identify and authorize necessary changes to Bridges decision tables were effective. We also concluded that DHS's efforts to monitor necessary changes to Bridges decision tables were moderately effective. We noted one reportable condition (Finding 1).

**Reportable Condition:**

DHS did not track and monitor the progress and completion of open Bridges work requests established prior to January 2012 for FAP, FIP, the Medicaid

Program, and/or the CDC Program (Finding 1).

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**Audit Objective:**

To assess the effectiveness of DHS and the Department of Technology, Management, and Budget's (DTMB's) efforts to ensure the accuracy of selected Bridges decision tables for FAP, FIP, Medicaid Program, and CDC Program eligibility determinations.

**Audit Conclusion:**

We concluded that DHS and DTMB's efforts to ensure the accuracy of selected Bridges decision tables for FAP, FIP, Medicaid Program, and CDC Program eligibility determinations 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 DHS and DTMB's efforts to ensure the accuracy of Bridges benefit calculations for FAP, FIP, and the CDC Program.

**Audit Conclusion:**

We concluded that DHS and DTMB's efforts to ensure the accuracy of Bridges benefit calculations for FAP, FIP, and the CDC Program 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 DHS and DTMB's efforts to ensure the accuracy of Bridges long term care (LTC) patient pay amount calculations for the Medicaid Program.

**Audit Conclusion:**

We concluded that DHS and DTMB's efforts to ensure the accuracy of Bridges LTC patient pay amount calculations for the Medicaid Program were effective. Our audit report does not include any reportable conditions related to this audit objective.

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**Agency Response:**

Our audit report contains 1 finding and 1 corresponding recommendation. DHS's preliminary response indicates that it disagrees with the finding in part.

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

April 1, 2014

Ms. Maura D. Corrigan, Director  
Department of Human Services  
Grand Tower  
Lansing, Michigan  
and  
Mr. David B. Behen, Director and Chief Information Officer  
Department of Technology, Management, and Budget  
Lewis Cass Building  
Lansing, Michigan

Dear Ms. Corrigan and Mr. Behen:

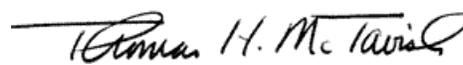
This is our report on the performance audit of Bridges Integrated Automated Eligibility Determination System (Bridges) Decision Tables and Benefit Calculations for Selected Public Assistance Programs, Department of Human Services (DHS) and Department of Technology, Management, and Budget.

This report contains our report summary; a description; our audit objectives, scope, and methodology and agency responses; our comments, finding, recommendation, and the agency preliminary response; two exhibits, presented as supplemental information; and a glossary of abbreviations and terms.

Our comments, finding, and recommendation are organized by audit objective. The agency preliminary response was taken from DHS's response at the end of our audit fieldwork. The *Michigan Compiled Laws* and administrative procedures require that the audited agency develop a plan to comply with the audit recommendation and submit it within 60 days after release of the audit report to the Office of Internal Audit Services, State Budget Office. Within 30 days of receipt, the Office of Internal Audit Services is required to review the plan and either accept the plan as final or contact the agency to take additional steps to finalize the plan.

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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## Description

The Bridges Integrated Automated Eligibility Determination System\* (Bridges) is a social services computer system that processes client intake applications, registration, eligibility determination, and benefit calculations and the issuance of assistance benefits for numerous public assistance programs administered by the Department of Human Services (DHS), Department of Community Health, and Michigan Department of Education. DHS is considered the Bridges business owner. DHS and the Department of Technology, Management, and Budget (DTMB) are jointly responsible for the maintenance and operation of Bridges.

DHS local office staff use Bridges to determine client eligibility and calculate benefit amounts for public assistance programs, including amounts that medical assistance clients may be responsible for paying toward their medical expenses. The following are the four most significant public assistance programs (based on client caseloads and total assistance payments):

1. Food Assistance Program (FAP) - A program that provides assistance for food items to low-income households.
2. Family Independence Program (FIP) - A program that provides cash assistance for personal needs, shelter, utilities, and food to families with children who meet income and eligibility requirements.
3. Medicaid Program - A program that provides necessary medical assistance to low-income persons who are age 65 or over, blind, disabled, or members of families with dependent children or qualified pregnant women or children.
4. Child Development and Care (CDC) Program - A program that provides child care services for some families when the parent is not able to provide child care because of employment, high school completion, approved activity, or family preservation.

\* See glossary at end of report for definition.

When a client applies for public assistance, DHS local office staff input the client's information into Bridges or the client completes a Web-based on-line application through MiBridges\*. Bridges then uses the client information and its decision tables\* to determine the client's eligibility for a public assistance program(s) and to calculate the benefit amount(s). In addition, when Bridges determines that a client is eligible for Medicaid Program long term care (LTC) benefits, Bridges uses the client's information and decision tables to calculate the amount that the client is responsible for paying toward his/her LTC costs. After the client's initial application for assistance, Bridges uses updated client information and its decision tables to determine a client's continued program eligibility and to calculate benefit amounts.

The Bridges decision tables specify the actions to be taken for each condition or combination of conditions when considering the client's individual information and applying each public assistance program's eligibility rules and program requirements to determine a client's eligibility and to calculate the client's benefit amount.

DHS and DTMB make changes to the Bridges decision tables when necessary to implement new business requirements, e.g., changes to public assistance program eligibility criteria or benefit levels, or to correct decision table defects. DHS has the responsibility to identify, authorize, and monitor the changes made to the Bridges decision tables. DTMB has the responsibility to execute the changes to the Bridges decision tables.

In fiscal year 2011-12, benefit expenditures for FAP, FIP, the Medicaid Program, and the CDC Program totaled \$11.0 billion for an average of 3.0 million cases\* and 4.0 million clients per month (see Exhibit 1).

\* See glossary at end of report for definition.

## Audit Objectives, Scope, and Methodology and Agency Responses

### Audit Objectives

Our performance audit\* of Bridges Integrated Automated Eligibility Determination System (Bridges) Decision Tables and Benefit Calculations for Selected Public Assistance Programs, Department of Human Services (DHS) and Department of Technology, Management, and Budget (DTMB), had the following objectives:

1. To assess the effectiveness\* of DHS's efforts to identify, authorize, and monitor necessary changes to Bridges decision tables.
2. To assess the effectiveness of DHS and DTMB's efforts to ensure the accuracy of selected Bridges decision tables for Food Assistance Program (FAP), Family Independence Program (FIP), Medicaid Program, and Child Development and Care (CDC) Program eligibility determinations.
3. To assess the effectiveness of DHS and DTMB's efforts to ensure the accuracy of Bridges benefit calculations for FAP, FIP, and the CDC Program.
4. To assess the effectiveness of DHS and DTMB's efforts to ensure the accuracy of Bridges long term care (LTC) patient pay amount\* calculations for the Medicaid Program.

### Audit Scope

Our audit scope was to examine the program and other records related to the Bridges decision tables and benefit calculations for selected public assistance programs. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our finding and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our finding and conclusions based on our audit objectives. Our audit procedures, which included a preliminary survey, audit fieldwork,

\* See glossary at end of report for definition.

report preparation, analysis of agency responses, and quality assurance, generally covered the period October 1, 2010 through May 31, 2013.

We included within the scope of our audit approximately 1,670 Bridges decision tables and 1,163 Bridges work requests\* related to FAP, FIP, the Medicaid Program, and the CDC Program. Except as described in our methodology, our audit did not include the Bridges decision tables, Bridges work requests, and Bridges processes related to other public assistance programs or those included within the audit scopes of other Office of the Auditor General (OAG) information technology audits (see Exhibit 2). Accordingly, we do not express any conclusions related to the Bridges decision tables, Bridges work requests, or Bridges processes not included within the scope and methodology of this audit.

Our audit report includes supplemental information from the Bridges Data Warehouse presented as Exhibit 1. Our audit was not directed toward expressing an opinion on this information and, accordingly, we express no opinion on it.

#### Audit Methodology

We conducted a preliminary survey of Bridges operations and processes to gain an understanding of the Bridges decision tables and benefit calculations in order to establish our audit objectives and methodology. During our preliminary survey, we interviewed DHS staff, DTMB staff, Department of Community Health (DCH) staff, and Michigan Department of Education (MDE) staff to gain an understanding of the relationship between program eligibility requirements for FAP, FIP, the Medicaid Program, and the CDC Program and the Bridges decision tables. We also interviewed DHS and DTMB staff to gain an understanding of the processes used to ensure the accuracy of the Bridges eligibility determinations and benefit calculations, including quality assurance and user testing. Further, we interviewed DHS staff to gain an understanding of the processes used to identify, authorize, and monitor necessary changes to the Bridges decision tables. We reviewed applicable federal regulations; State statutes; and DHS, DTMB, DCH, and MDE policies, procedures, and manuals. We performed a review and walk-through of selected Bridges decision tables. We reviewed selected records of Bridges concerns identified and reported to DHS and DTMB by Bridges users.

\* See glossary at end of report for definition.

To accomplish our first objective, we obtained an understanding of DHS's processes to identify, authorize, and monitor changes that impact Bridges decision tables. We reviewed the reporting process used by DHS to allow Bridges users and stakeholders to request potential changes to Bridges processing. We evaluated whether DHS used its administrative hearing process, quality assurance process, and front-end eligibility process to identify potential changes to Bridges decision tables. We reviewed the Bridges override process to determine if DHS had a process to review eligibility determination overrides that may be an indicator of a necessary Bridges change. We analyzed DHS's processes to authorize and implement Bridges changes. In addition, we reviewed DHS's process and records to track and monitor changes made to Bridges decision tables to evaluate the timeliness of Bridges work requests.

To accomplish our second objective, we obtained an understanding of FAP, FIP, Medicaid Program, and CDC Program eligibility criteria required by federal regulations, State statutes, State rules, and State policies and compared the criteria to DHS's Bridges eligibility policies. We selected and tested a sample of 50 Bridges decision tables related to FAP, FIP, the Medicaid Program, and/or the CDC Program and compared the decision tables' specified actions to the applicable federal regulations, State statutes, State rules, and State policies and procedures for eligibility determinations to verify that the decision tables accurately reflected the Programs' eligibility requirements. We selected and tested a sample of 60 FAP, FIP, and CDC Program clients to determine if the Bridges decision tables accurately determined client eligibility based on the client information contained in Bridges for significant eligibility criteria. For each client, we developed an eligibility expectation based on the client's information contained in Bridges and compared our eligibility expectations to the Bridges eligibility determination. We based our expectations solely on the client information in Bridges at the time of our comparison. We did not consider Bridges input controls or test the accuracy of the client information inputted into Bridges when we calculated our eligibility expectation for each of the 60 selected clients. We also did not consider the various interfaces and income eligibility verification processes within Bridges that exist to validate and verify client information. We had previously identified material conditions\* with these processes and related controls in the OAG information technology audit of Interface and Change Controls of the Bridges Integrated Automated Eligibility Determination System, Department of Human Services and Department of

\* See glossary at end of report for definition.

Technology, Management, and Budget (431-0591-12) located at <[http://audgen.michigan.gov/finalpdfs/12\\_13/r431059112.pdf](http://audgen.michigan.gov/finalpdfs/12_13/r431059112.pdf)> and the State of Michigan Single Audit Report (000-0100-13) located at <[http://audgen.michigan.gov/finalpdfs/12\\_13/r000010013.pdf](http://audgen.michigan.gov/finalpdfs/12_13/r000010013.pdf)>. We also selected and tested a sample of 40 FAP, FIP, Medicaid Program, and CDC program cases that DHS denied eligibility to determine that Bridges decision tables accurately denied the eligibility.

To accomplish our third objective, we obtained an understanding of the calculation process and processing controls within Bridges for FAP, FIP, and CDC Program client information to arrive at a benefit amount. We compared the data tables for assistance payment standards to the applicable federal regulations, State statutes, State rules, and State policies and procedures to determine the accuracy and completeness of the assistance payment standards. We compared the decision tables for income budgeting to DHS's policies to determine that the decision tables accurately reflected the budget requirements for FAP, FIP, and the CDC Program. We selected a sample of 60 FAP, FIP, and CDC Program clients within Bridges and calculated an expected benefit amount for each client based on the client information contained in Bridges and the applicable federal regulations, State statutes, State rules, and State policies and procedures. We compared our expectations to the benefit amount calculated by Bridges for each selected client to determine if Bridges accurately calculated the client's benefit amount. We based our expectations solely on the client information in Bridges at the time of our comparison. We did not consider Bridges input controls or test the accuracy of the client information inputted into Bridges when we calculated an expected benefit amount for each of the 60 selected clients. We also did not consider the various interfaces and income eligibility verification processes within Bridges that exist to validate and verify client information. We had previously identified material conditions with these processes and related controls in other OAG audit reports as described in the audit methodology for our second objective.

To accomplish our fourth objective, we obtained an understanding of the Bridges Medicaid Program LTC patient pay amount calculation. We interviewed DCH staff regarding potential LTC patient pay amount calculation errors related to LTC clients with partial month discharges from an LTC nursing facility, LTC clients with partial month admissions to an LTC nursing facility, and LTC clients that received care in multiple LTC nursing facilities during the same month. We selected and tested a sample of 20 LTC

clients that had a partial month discharge from an LTC nursing facility, 40 LTC clients that had a partial month admission to an LTC nursing facility, and 20 LTC clients that received care in multiple LTC nursing facilities during June 2011. We calculated an expected LTC patient pay amount for each client based on the client's information contained in Bridges and the applicable federal regulations, State statutes, State rules, and State policies and procedures. We compared our expectations to the Bridges LTC patient pay amount calculation for each client to determine if Bridges accurately calculated the client's LTC patient pay amount. We based our expectations solely on the client information in Bridges at the time of our comparison. We did not consider Bridges input controls or test the accuracy of the client information inputted into Bridges when we calculated an expected LTC patient pay amount for each of the 80 selected clients. We also did not consider the various interfaces and income eligibility verification processes within Bridges that exist to validate and verify client information. We had previously identified material conditions with these processes and related controls in other OAG audit reports as described in the audit methodology for our second objective.

When selecting activities or programs for audit, we use an approach based on assessment of risk and opportunity for improvement. Accordingly, we focus our audit efforts on activities or programs having the greatest probability for needing improvement as identified through a preliminary survey. Our limited audit resources are used, by design, to identify where and how improvements can be made. Consequently, we prepare our performance audit reports on an exception basis.

#### Agency Responses

Our audit report contains 1 finding and 1 corresponding recommendation. DHS's preliminary response indicates that it disagrees with the finding in part.

The agency preliminary response that follows the recommendation in our report was taken from DHS's written comments at the end of our audit fieldwork. Section 18.1462 of the *Michigan Compiled Laws* and the State of Michigan Financial Management Guide (Part VII, Chapter 4, Section 100) require DHS to develop a plan to comply with the audit recommendation and submit it within 60 days after release of the audit report to the Office of Internal Audit Services, State Budget Office. Within 30 days of receipt, the Office of Internal Audit Services is required to review the plan and either accept the plan as final or contact the agency to take additional steps to finalize the plan.

COMMENTS, FINDING, RECOMMENDATION,  
AND AGENCY PRELIMINARY RESPONSE

## EFFORTS TO IDENTIFY, AUTHORIZE, AND MONITOR NECESSARY CHANGES TO BRIDGES DECISION TABLES

### COMMENT

**Background:** The Department of Human Services (DHS) uses a multi-tier process to identify potential changes to the Bridges Integrated Automated Eligibility Determination System (Bridges) decision tables. The process used depends on the organizational location of the employee who identifies the need for a potential change (including any corrections) to a Bridges decision table(s) and the nature of the potential change. An employee requests a potential change through the Bridges Resource Center and the Department of Technology, Management, and Budget (DTMB) Remedy Ticket\* System or by completing a request form. If DHS authorizes the change, it creates a Bridges work request. DHS can also develop a manual resolution to address a client specific issue or to implement a temporary fix until a work request is completed. DHS categorizes a Bridges work request as a break fix\*, maintenance issue\*, or change order\*.

Beginning in January 2012, DHS established information technology governance committees that are responsible for the review and scheduling of all the work requests. The information technology governance committees review the work requests for numerous factors, such as production dates, impact level, and priorities. Based on these factors, the information technology governance committees determine the work requests' release date schedule. DHS documents the work requests in DTMB's ClearQuest\*, and DTMB implements the work requests. The information technology governance committees monitor the status of Bridges change orders that are past due or about to come due within the next month. Prior to the establishment of the information technology governance committees, DHS did not have a formal process to identify, authorize, or monitor the Bridges work requests.

**Audit Objective:** To assess the effectiveness of DHS's efforts to identify, authorize, and monitor necessary changes to Bridges decision tables.

**Audit Conclusion:** We concluded that DHS's efforts to identify and authorize necessary changes to Bridges decision tables were effective. We also concluded that DHS's efforts to monitor necessary changes to Bridges decision tables were moderately effective.

\* See glossary at end of report for definition.

Our audit conclusion is based on our audit efforts as described in the audit scope and audit methodology sections and the resulting reportable condition\* noted in the comments, finding, recommendation, and agency preliminary response section.

We noted one reportable condition related to DHS's tracking and monitoring of Bridges work requests established prior to January 2012 (Finding 1). In our professional judgment, the reportable condition is less severe than a material condition but represents a deficiency in DHS's internal control and an opportunity for improvement.

In reaching our conclusion on the effectiveness of DHS's efforts to monitor necessary changes to Bridges decision tables, we took into consideration both quantitative and qualitative factors. We considered the significance of the number of open\* Bridges work requests that were open for two years or more (531) to the total number of open Bridges work requests (1,163). We also considered the dates in which DHS established the 531 open work requests in relation to DHS's establishment of a new work request process in January 2012. In addition, we considered the time frame that the 531 work requests remained open after the establishment of the new work request process in January 2012. Further, we considered the lack of sufficient documentation available to validate that the 531 work requests were tracked and monitored from January 2012 through May 2013. We also considered the testimonial evidence we obtained from key DHS information technology personnel responsible for monitoring work requests. We further considered that, except for the condition noted in Finding 1, our audit did not disclose any additional significant deficiencies with DHS's new work request process during our audit period from January 2012 forward. We determined that a conclusion of moderately effective was appropriate. We believe that the results of our audit efforts provide a reasonable basis for our audit conclusion for this audit objective.

## **FINDING**

### **1. Bridges Work Requests**

DHS did not track and monitor the progress and completion of open Bridges work requests established prior to January 2012 for the Food Assistance Program (FAP), Family Independence Program (FIP), Medicaid Program, and/or Child Development and Care (CDC) Program. Tracking and monitoring open Bridges work requests would help DHS ensure that it corrects known Bridges functional issues in a timely manner. Untimely completion of Bridges work requests could

\* See glossary at end of report for definition.

result in an inefficient use of DHS and DTMB resources to apply manual resolutions and address recurring remedy tickets.

DHS and DTMB had 1,163 open Bridges work requests for FAP, FIP, the Medicaid Program, and/or the CDC Program as of May 31, 2013. We determined that 531 (46%) open work requests had been open for two years or more. We also determined that DTMB had not conducted any action on 43 of these 531 work requests.

DHS created the 531 open work requests prior to DHS's establishment of the information technology governance committee process in January 2012. However, DHS could not provide sufficient documentation that it tracked and monitored the 531 open work requests from January 2012 through May 2013. Also, DHS information technology management informed us that it was not certain whether these open work requests were appropriately categorized or remained necessary or should be closed. In addition, DHS information technology management informed us that it had not established timeliness standards for monitoring these open work requests during our audit period because it dedicated its resources to resolve approximately 11,000 remedy tickets as of December 31, 2011, which were higher priority issues that had an immediate effect on clients' benefits.

According to Control Objectives for Information and Related Technology\* (COBIT), management is responsible for establishing a monitoring approach. Management should also collect timely and accurate data to review and report on the effectiveness of its processes and internal control. DHS and DTMB's service level agreement requires DHS and DTMB to comply with COBIT requirements.

## **RECOMMENDATION**

We recommend that DHS track and monitor the progress and completion of open Bridges work requests established prior to January 2012 for FAP, FIP, the Medicaid Program, and/or the CDC Program.

\* See glossary at end of report for definition.

## **AGENCY PRELIMINARY RESPONSE**

DHS stated:

DHS disagrees with the finding in part. DHS did not neglect the work requests over two years old but acknowledges it did not document what actions were being taken with the work requests prior to the establishment of the Information Technology Governance Committee in January 2012.

In September 2013, DTMB began providing the monthly Bridges Work Requests Report from Clear Case so that DHS can monitor the status of the number of open work requests. The December 6, 2013 report showed 175 work requests opened on or before 2010 compared to the September 11, 2013 report that showed 1,000 work requests opened on or before 2010. The December 6, 2013 report also showed 752 work requests opened during 2011-2013 compared to the September 11, 2013 report that showed 1320 work requests opened during 2011-2013. This represents a 60 percent decrease in open work requests from September to December. The numbers in the Bridges Work Requests Reports identify work requests for all programs whereas the audit looked at only four programs. The open work requests have been prioritized in accordance with the Information Technology Governance Committee process.

### **EFFORTS TO ENSURE THE ACCURACY OF SELECTED BRIDGES DECISION TABLES**

#### **COMMENT**

**Audit Objective:** To assess the effectiveness of DHS and DTMB's efforts to ensure the accuracy of selected Bridges decision tables for FAP, FIP, Medicaid Program, and CDC Program eligibility determinations.

**Audit Conclusion:** We concluded that DHS and DTMB's efforts to ensure the accuracy of selected Bridges decision tables for FAP, FIP, Medicaid Program, and CDC Program eligibility determinations were effective.

Our audit conclusion was based on our audit efforts as described in the audit scope and audit methodology sections. Our audit report does not include any reportable conditions related to this audit objective. We believe that the results of our audit efforts provide a reasonable basis for our audit conclusion for this audit objective.

## **EFFORTS TO ENSURE THE ACCURACY OF BRIDGES BENEFIT CALCULATIONS**

### **COMMENT**

**Audit Objective:** To assess the effectiveness of DHS and DTMB's efforts to ensure the accuracy of Bridges benefit calculations for FAP, FIP, and the CDC Program.

**Audit Conclusion:** We concluded that DHS and DTMB's efforts to ensure the accuracy of Bridges benefit calculations for FAP, FIP, and the CDC Program were effective.

Our audit conclusion was based on our audit efforts as described in the audit scope and audit methodology sections. Our audit report does not include any reportable conditions related to this audit objective. We believe that the results of our audit efforts provide a reasonable basis for our audit conclusion for this audit objective.

## **EFFORTS TO ENSURE THE ACCURACY OF BRIDGES LTC PATIENT PAY AMOUNT CALCULATIONS**

### **COMMENT**

**Audit Objective:** To assess the effectiveness of DHS and DTMB's efforts to ensure the accuracy of Bridges long term care (LTC) patient pay amount calculations for the Medicaid Program.

**Audit Conclusion:** We concluded that DHS and DTMB's efforts to ensure the accuracy of Bridges LTC patient pay amount calculations for the Medicaid Program were effective.

Our audit conclusion was based on our audit efforts as described in the audit scope and audit methodology sections. Our audit report does not include any reportable conditions related to this audit objective. We believe that the results of our audit efforts provide a reasonable basis for our audit conclusion for this audit objective.

# SUPPLEMENTAL INFORMATION



**BRIDGES DECISION TABLES AND BENEFIT CALCULATIONS**  
**FOR SELECTED PUBLIC ASSISTANCE PROGRAMS**

Department of Human Services and Department of Technology, Management, and Budget

Summary of Selected Public Assistance Program Cases, Clients, and Benefits Processed  
by Bridges Integrated Automated Eligibility Determination System (Bridges)  
For Fiscal Year 2011-12

Public Assistance Program	Monthly Average Number of		Benefits Processed
	Cases	Clients	
<b>Medicaid Program</b>	<b>2,003,649</b>	<b>2,005,317</b>	<b>\$ 7,580,544,201</b>
<b>Food Assistance Program</b>	<b>918,799</b>	<b>1,819,666</b>	<b>3,001,226,144</b>
<b>Family Independence Program</b>	<b>61,134</b>	<b>167,158</b>	<b>297,550,066</b>
State Emergency Relief	40,544	40,547	161,602,761
<b>Child Development and Care Program</b>	<b>27,597</b>	<b>50,056</b>	<b>159,191,575</b>
Supplemental Security Income	84,315	84,315	41,339,906
State Disability Assistance	8,664	9,672	26,347,459
Short Term Family Support	64	200	1,175,912
Refugee Assistance Program	288	343	1,070,823
Medicare Cost Sharing	232,682	232,682	N/A
Indian Outreach Services	562	562	N/A
Direct Support Services	417	417	N/A
Preventative Services for Families	121	121	N/A
Migrant Outreach Services	8	8	N/A
Repatriate Program	*	*	*
<b>Total</b>	<b>3,378,844</b>	<b>4,411,064</b>	<b>\$ 11,270,048,847</b>

Bolded items indicate the selected public assistance programs included within the scope of this audit.

N/A = Not applicable.

\* No data available for the Repatriate Program.

Source: The Office of the Auditor General prepared this summary based on information obtained from the Bridges Data Warehouse.

**BRIDGES DECISION TABLES AND BENEFIT CALCULATIONS**  
**FOR SELECTED PUBLIC ASSISTANCE PROGRAMS**

Department of Human Services and Department of Technology, Management, and Budget

Summary of Office of the Auditor General (OAG) Information Technology Audits of  
 Bridges Integrated Automated Eligibility Determination System (Bridges)  
As of April 2014

General/Application Control Area	Audit Report Number and Month and Year of Release			
	431-0591-10 October 2010	431-0592-10 October 2010	431-0591-12 May 2013	431-4101-12 April 2014
<b>General Controls:</b>				
Project Management Controls		x		
Contract Management Controls				
System Development Controls				*
Security Management Controls				
<b>Access Controls:</b>				
Operating System				
Database Management System				
Application	x			
Configuration Management/Change Controls			x	**
Segregation of Duties			***	
Contingency Planning				
<b>Application Controls:</b>				
Input Controls				
Processing Controls				x
Output				x
Interface Controls			x	
Master Data Controls	x			

\* This audit scope included system development controls as they relate to the design, testing, and implementation of Bridges decision tables.

\*\* This audit scope included change controls as they relate to the initial request and approval to add or modify Bridges decision tables.

\*\*\* This audit report contains a finding on segregation of duties.

Note: This exhibit summarizes the OAG's audits of general and application controls over Bridges. Our audit conclusions were as follows:

431-0591-10 Performance Audit of Selected Application Controls of the Bridges Integrated Automated Eligibility Determination System, Department of Human Services, Department of Community Health, and Department of Technology, Management & Budget, October 2010

Audit Conclusions:

DHS, DCH, and DTMB's efforts to ensure that selected data edits are functioning in Bridges were moderately effective.

DHS, DCH, and DTMB's selected access controls over Bridges were moderately effective.

*This exhibit continued on next page.*

BRIDGES DECISION TABLES AND BENEFIT CALCULATIONS  
FOR SELECTED PUBLIC ASSISTANCE PROGRAMS

Department of Human Services and Department of Technology, Management, and Budget

Summary of Office of the Auditor General (OAG) Information Technology Audits of  
Bridges Integrated Automated Eligibility Determination System (Bridges)  
As of April 2014  
*(Continued)*

431-0592-10 Performance Audit of Project Management of the Bridges Integrated Automated Eligibility Determination System, Department of Human Services, Department of Community Health, and Department of Technology, Management & Budget, October 2010

Audit Conclusions:

DHS, DCH, and DTMB's efforts at establishing an effective organizational structure over Bridges were not effective.

DHS, DCH, and DTMB's efforts in assessing whether the Bridges project achieved the goals and objectives defined by the Departments were not effective.

431-0591-12 Performance Audit of Interface and Change Controls of the Bridges Integrated Automated Eligibility Determination System, Department of Human Services and Department of Technology, Management, and Budget, May 2013

Audit Conclusions:

DHS and DTMB's efforts to implement controls to ensure the accuracy, completeness, and timeliness of Bridges interfaces were not effective.

DHS and DTMB's efforts to implement change controls over the Bridges application and data were moderately effective.

431-4101-12 Performance Audit of Bridges Decision Tables and Benefit Calculations for Selected Public Assistance Programs, Department of Human Services and Department of Technology, Management, and Budget, April 2014

Audit Conclusions:

DHS's efforts to identify and authorize necessary changes to Bridges decision tables were effective.

DHS's efforts to monitor necessary changes to Bridges decision tables were moderately effective.

DHS and DTMB's efforts to ensure the accuracy of selected Bridges decision tables for FAP, FIP, Medicaid Program, and CDC Program eligibility determinations were effective.

DHS and DTMB's efforts to ensure the accuracy of Bridges benefit calculations for FAP, FIP, and the CDC Program were effective.

DHS and DTMB's efforts to ensure the accuracy of Bridges long term care patient pay amount calculations for the Medicaid Program were effective.

Source: Prepared by the OAG.

# GLOSSARY

## Glossary of Abbreviations and Terms

break fix	A work request when Bridges is not operating as intended, e.g., a Bridges user inputted information into Bridges correctly; however, Bridges produced inaccurate output.
Bridges Integrated Automated Eligibility Determination System (Bridges)	The automated, integrated service delivery system for Michigan's cash assistance, medical assistance, food assistance, child care assistance, and emergency assistance programs.
case	A grouping of all individuals who live together in a single household and/or other individuals who have a potential impact on the household, such as alien sponsors and temporarily absent household members, and the types of assistance the individuals are requesting.
CDC	Child Development and Care.
change order	A work request to modify an existing Bridges operation or to introduce a new Bridges functionality, such as a policy change based on a new federal or State mandate.
ClearQuest	An integrated defect management system for change tracking (defects, enhancements, testing, etc.) through a flexible, fully customizable, automated workflow.
Control Objectives for Information and Related Technology (COBIT)	A framework, control objectives, and audit guidelines published by the IT Governance Institute as a generally applicable and accepted standard for good practices for controls over information technology.
DCH	Department of Community Health.

decision tables	The tables within Bridges that specify the actions to be taken for each value or combination of values of one or more variables or parameters.
DHS	Department of Human Services.
DTMB	Department of Technology, Management, and Budget.
effectiveness	Success in achieving mission and goals.
FAP	Food Assistance Program.
FIP	Family Independence Program.
LTC	long term care.
maintenance issue	A work request related to a value change in a Bridges reference table, e.g., a change to a program's monthly benefit level.
material condition	A reportable condition that could impair the ability of management to operate a program in an effective and efficient manner and/or could adversely affect the judgment of an interested person concerning the effectiveness and efficiency of the program.
MDE	Michigan Department of Education.
MiBridges	A self-service Web application that allows Michigan residents to check their benefits, apply for assistance, and report changes. The self-service application integrates directly with Bridges, and information entered by clients on-line is transmitted to the Bridges database to be processed by caseworkers.

OAG	Office of the Auditor General.
open	The work request status that indicates the appropriate party is actively working on a particular action and has not completed all applicable actions necessary to close the work request.
patient pay amount	A client's share of the cost of the Medicaid Program LTC services.
performance audit	An audit that provides findings or conclusions based on an evaluation of sufficient, appropriate evidence against criteria. Performance audits provide objective analysis to assist management and those charged with governance and oversight in using the information to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.
remedy ticket	A request by a Bridges user for data modifications.
reportable condition	A matter that, in the auditor's judgment, is less severe than a material condition and falls within any of the following categories: an opportunity for improvement within the context of the audit objectives; a deficiency in internal control that is significant within the context of the audit objectives; all instances of fraud; illegal acts unless they are inconsequential within the context of the audit objectives; significant violations of provisions of contracts or grant agreements; and significant abuse that has occurred or is likely to have occurred.
work request	A request for work to be performed on a system. Work requests are categorized as break fixes, maintenance issues, or change orders.









