



Performance Audit

Michigan State Disbursement Unit

Office of Child Support

Michigan Department of Health and Human Services

Report Number:
431-0142-16

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The Office of Child Support (OCS), Michigan Department of Health and Human Services (MDHHS), contracts with a vendor to operate the Michigan State Disbursement Unit (MiSDU). The MiSDU vendor centrally collects and disburses child support remittances in accordance with federal child support enforcement program requirements. Public Act 161 of 1999 authorized the department to establish MiSDU as the State's centralized collection and disbursement unit for all child support remittances. This performance audit is required by Section 400.238(3) of the *Michigan Compiled Laws*.

Audit Objective			Conclusion
Objective #1: To assess the effectiveness of OCS's efforts to ensure the accurate and timely disbursement of child support collections.			Effective
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
None reported.	Not applicable	Not applicable	Not applicable

Audit Objective			Conclusion
Objective #2: To assess the effectiveness of OCS's efforts in monitoring the accuracy and completeness of the bank accounts used to account for child support activities.			Effective
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
None reported.	Not applicable	Not applicable	Not applicable

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