

Office of the Auditor General
Performance Audit Report

Bureau of Branch Office Services
Department of State

July 2017

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



OAG

Office of the Auditor General

Report Summary

Performance Audit

Bureau of Branch Office Services

Department of State

Report Number:
231-0333-16

Released:
July 2017

The Department's mission is to deliver modern, efficient, cost-effective, and convenient services to the citizens of Michigan. The Bureau operates 131 branch offices, 1 mobile office, and a Special Services Branch. The Bureau processes transactions related to vehicle, snowmobile, and watercraft registrations; vehicle related permits; driver's licenses; State identification cards; motor vehicle and watercraft titles; and voter registrations. It also administers tests for various licenses and certifications. The Bureau processed 13.5 million and 14.0 million transactions during fiscal years 2015 and 2016, respectively.

Audit Objective			Conclusion
Objective #1: To assess the effectiveness of the Bureau's efforts to provide efficient and convenient customer service at its branch offices.			Effective
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
The Bureau needs to improve its documentation and monitoring of new employee training to ensure that the employees possess the knowledge and skills necessary to adequately perform their job duties. Documentation indicated that 78% of new employees had not completed all new employee training modules (<u>Finding #1</u>).		X	Agrees

Audit Objective			Conclusion
Objective #2: To assess the effectiveness of the Bureau's efforts to provide employee and customer safety.			Moderately effective
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
The Bureau could improve its documentation of surveillance equipment maintenance efforts to help ensure that equipment issues are resolved in a timely manner and to limit surveillance interruptions. Documentation indicated that 59% of branch office surveillance systems had 163 outstanding maintenance issues (<u>Finding #2</u>).		X	Agrees

Audit Objective		Conclusion	
Objective #3: To assess the effectiveness of the Bureau's establishment of controls to properly safeguard assets.		Effective	
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
None reported.		Not applicable.	

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Doug A. Ringler, CPA, CIA
Auditor General

July 11, 2017

The Honorable Ruth Johnson
Secretary of State
Richard H. Austin Building
Lansing, Michigan

Dear Secretary Johnson:

I am pleased to provide this performance audit report on the Bureau of Branch Office Services, Department of State.

We organize our findings and observations by audit objective. Your agency provided preliminary responses to the recommendations at the end of our fieldwork. The *Michigan Compiled Laws* and administrative procedures require an audited agency to develop a plan to comply with the recommendations and submit it within 60 days of the date above 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,

A handwritten signature in black ink that reads "Doug Ringler". The signature is written in a cursive, flowing style.

Doug Ringler
Auditor General

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AUDIT OBJECTIVES, CONCLUSIONS, FINDINGS, AND OBSERVATIONS

PROVIDING BRANCH OFFICE CUSTOMER SERVICE

BACKGROUND

The Bureau of Branch Office Services operates 131 branch offices, including 48 Plus offices* and 7 Super!Centers* that serve customers in high population density areas, with at least 1 branch office in each of Michigan's 83 counties. Also, the Bureau operates 77 self-service kiosk stations across the State, consisting of 70 stations located in the Bureau's branch offices and 7 stations located in government offices, community centers, and local businesses.

The Bureau operates its Special Services Branch, which is located in the Secretary of State central office building and is primarily responsible for processing out-of-State transactions for Michigan residents and large fleet transactions for Michigan manufacturers, dealerships, and municipalities via phone or mail.

In addition, for certain customers whose transactions do not require their physical presence at a branch office, the Department offers the following venues:

- The Web site at www.ExpressSOS.com.
- Mail-in renewal services.

The Bureau implemented MI-TIME Line* at 24 participating Plus offices and Super!Centers. This system allows customers to electronically schedule appointments in advance or place themselves in line prior to their arrival at a branch office.

The Bureau's branch offices process the following types of transactions (see Exhibit #1):

- Registrations for motor vehicles, snowmobiles, and watercraft and vehicle-related permits.
- Driver's licenses and personal identification applications.
- Motor vehicle and watercraft titles.
- Voter registrations.
- Tests administered for various licenses and certifications.

Bureau employees undergo an extensive training program:

- Newly hired employees complete a series of 19 mandatory training modules, including employee and customer safety, customer service, communication skills, transaction processing, cash handling, and general administration.

* See glossary at end of report for definition.

- Existing employees complete general and/or job-specific training periodically or as deemed necessary.

AUDIT OBJECTIVE

To assess the effectiveness* of the Bureau's efforts to provide efficient and convenient customer service at its branch offices.

CONCLUSION

Effective.

FACTORS IMPACTING CONCLUSION

- The Department offers convenient, alternative venues for conducting Secretary of State business without visiting a physical branch office.
- The Department communicates its available service venues through its Web site, social media, mailings, and brochures, including an online branch office locator tool.
- The Bureau implemented MI-TIME Line in 24 branch offices with large populations and higher volumes of transactions to help mitigate wait times.
- The Bureau utilizes customer service specialists at certain higher-volume branch offices to help customers ensure that they have all the necessary documentation for their transactions.
- The Bureau obtains customer feedback through MI-TIME Line, its Web site, and customer comment cards and utilizes it to identify staffing needs, training opportunities, and customer service initiatives. For March 2015 through November 2016, customer feedback indicated a 92% satisfaction rating at branch offices that utilize MI-TIME Line and an 85% satisfaction rating for all other branch offices.
- The Bureau monitors branch office wait times to ensure that management's expectations are met or to identify if additional resources are required. Our wait time analysis indicated that the Bureau's average wait times for fiscal years 2015 and 2016 did not exceed management's 60 minutes or less wait time expectation.
- The Bureau provides customer service training to all new employees and to other branch office employees on an as-needed basis. However, we noted a reportable condition* related to the monitoring of new employee training (Finding #1).

* See glossary at end of report for definition.

FINDING #1

Improved documentation and monitoring of new employee training needed.

The Bureau needs to improve its documentation and monitoring of new employee training to ensure that the employees possess the knowledge and skills necessary to adequately perform their job duties.

The Bureau's procedures require new employees to complete the new employee training modules within the first three months of employment and the original driver's license (ODL) training and enhanced driver's license (EDL) training prior to being allowed to process these types of transactions. During our audit period, the Bureau also required its employees to become certified as commercial driver's license (CDL) test examiners in accordance with Title 49, Part 384, section 228 of the *Code of Federal Regulations*. In addition, Bureau procedures required all employees to report completed training to the Bureau's training specialist.

We reviewed training records for 64 (28.6%) of the 224 employees hired on or after October 1, 2014 and who had worked for at least three full months prior to September 30, 2016. Our review disclosed that the Bureau did not have documentation that the following training had been completed:

Required Training	Undocumented Training	
	Number	Percentage
New employee modules	50	78.1%
ODL	50	78.1%
EDL	28	43.8%
CDL test examiner certification	10	15.6%

The Bureau indicated that there was confusion as to who was responsible for documenting and monitoring employee training.

RECOMMENDATION

We recommend that the Bureau improve its documentation and monitoring of new employee training.

AGENCY PRELIMINARY RESPONSE

The Department of State provided us with the following response:

The Department agrees with the recommendation and will continue its efforts to monitor employee training. Below is our plan for improving our process for tracking employee training:

- a. *For mandated trainings (such as CDL, REAL ID, or PCI) we will generate a list of employees working for us at the time the training was mandated and verify that they completed the training (or identify the reason for not completing the training, for example leave-of-*

absence, departed, etc.) by the end of the training completion date.

- b. We will update our New Employee Training list to more clearly delineate required training from non-required training, which is provided as additional educational resources for managers and employees.*
- c. The Branch Support Services Division is responsible for monitoring and verifying training completion for the Bureau of Branch Office Services employees.*

PROVIDING EMPLOYEE AND CUSTOMER SAFETY

BACKGROUND

The Bureau provides physical security at its central and branch offices, including camera systems, alarm systems, and security guards. Also, Bureau employees undergo an extensive training program as described under our first objective.

AUDIT OBJECTIVE

To assess the effectiveness of the Bureau's efforts to provide employee and customer safety.

CONCLUSION

Moderately effective.

FACTORS IMPACTING CONCLUSION

- Every branch office has one or more types of physical security (camera systems, alarm systems, and/or security guards).
- The Bureau continuously monitors surveillance video, the functionality of the camera and alarm systems, and the need for additional security.
- All branch office alarm systems that we reviewed were in good working order at the time of our review.
- The Bureau provides safety and awareness related training to all new employees and to other branch office employees on an as-needed basis. However, we identified a reportable condition related to the need to improve the documentation and monitoring of new employee training (Finding #1).
- Reportable condition related to improving documentation of surveillance equipment maintenance efforts (Finding #2).

FINDING #2

Improved documentation of surveillance equipment maintenance efforts needed.

The Bureau could improve its documentation of surveillance equipment maintenance efforts to help ensure that equipment issues are resolved in a timely manner and to limit surveillance interruptions.

The Bureau's surveillance systems promote customer and employee safety, deter criminal behavior, and provide video footage for criminal investigations and employee disciplinary actions.

The Bureau began tracking its surveillance equipment maintenance efforts during April 2016. As of November 1, 2016, the tracking sheet indicated that 107 (59.4%) of the 180 surveillance systems had 163 outstanding maintenance issues, including equipment items that needed repair or replacement and surveillance systems experiencing network connectivity issues. However, we noted that the tracking sheet was missing key information, such as the date that maintenance issues were reported, the date that maintenance issues were completed, and the number of equipment components that were experiencing issues.

The Bureau indicated that in addition to installing surveillance equipment at all of its 131 branches within the last six years, its limited resources triaged equipment issues, conducted or contracted for repairs and maintenance, and worked with system users and vendors. Therefore, it did not always have time to complete the proper documentation.

RECOMMENDATION

We recommend that the Bureau improve its documentation of surveillance equipment maintenance efforts.

AGENCY PRELIMINARY RESPONSE

The Department of State provided us with the following response:

The Department agrees with the recommendation and will continue efforts to improve its documentation of surveillance equipment maintenance. The Department will maintain a master listing of surveillance equipment for each Secretary of State branch office that will include type of system, number of cameras, and any outstanding maintenance issues needing resolution. The listing will include installation date of equipment, date any issues were reported, and date of issue being resolved.

SAFEGUARDING BUREAU ASSETS

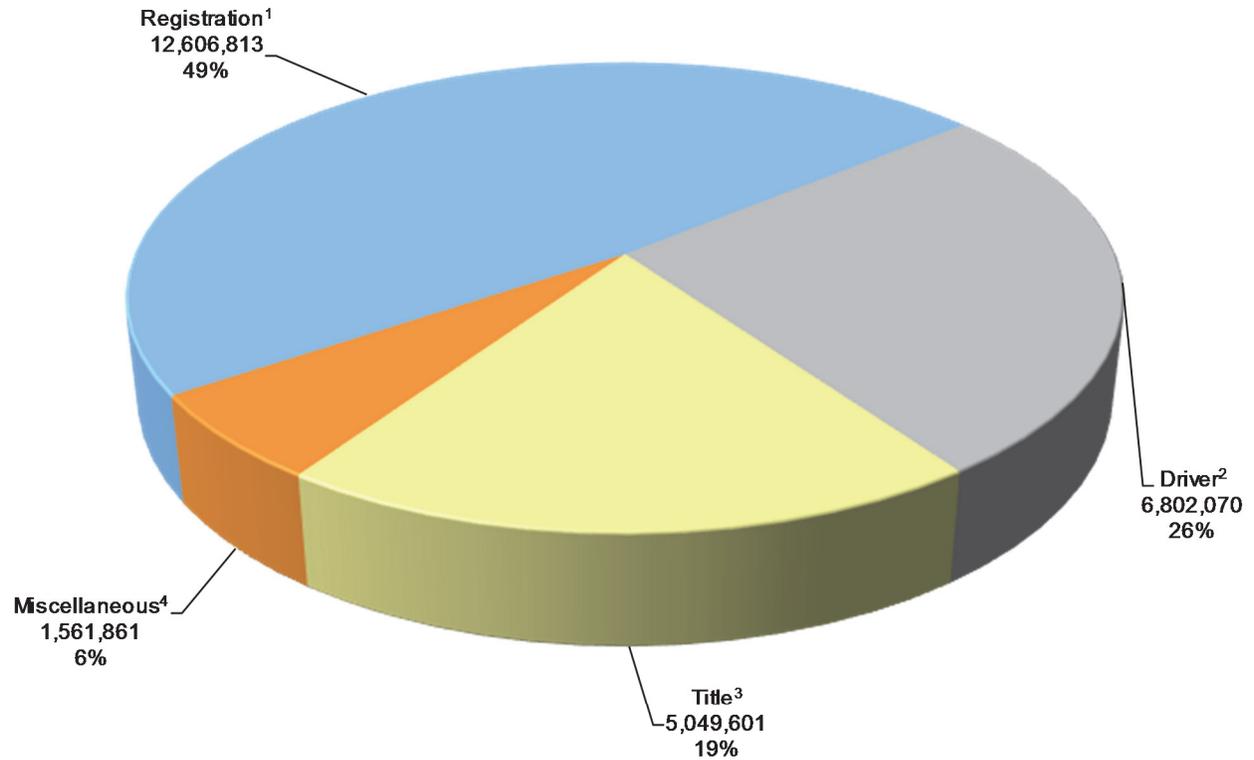
BACKGROUND	The Bureau is responsible for safeguarding cash receipts and license plate, registration renewal tab, and disability permit inventories.
AUDIT OBJECTIVE	To assess the effectiveness of the Bureau's establishment of controls to properly safeguard assets.
CONCLUSION	Effective.
FACTORS IMPACTING CONCLUSION	<ul style="list-style-type: none">• Branch office bank deposits, per the end-of-day (EOD) reports, reconciled with the bank statements for the 25 business days that we reviewed.• The 760 voided transactions that we reviewed were properly documented and processed.• Branch Office System (BOS) user access appeared appropriate for 99.6% of the 259 employees that we reviewed.• The Bureau maintained its inventory in secured areas and daily reconciled open inventory items, including license plates, registration renewal tabs, and disability permits, at the six branch offices reviewed.

SUPPLEMENTAL INFORMATION

UNAUDITED
Exhibit #1

BUREAU OF BRANCH OFFICE SERVICES
Department of State

Branch Office Transactions Processed by Type
From October 1, 2014 Through September 30, 2016



¹ Motor vehicle, snowmobile, and watercraft registrations and vehicle-related permits.

² Driver's licenses and personal identification transactions.

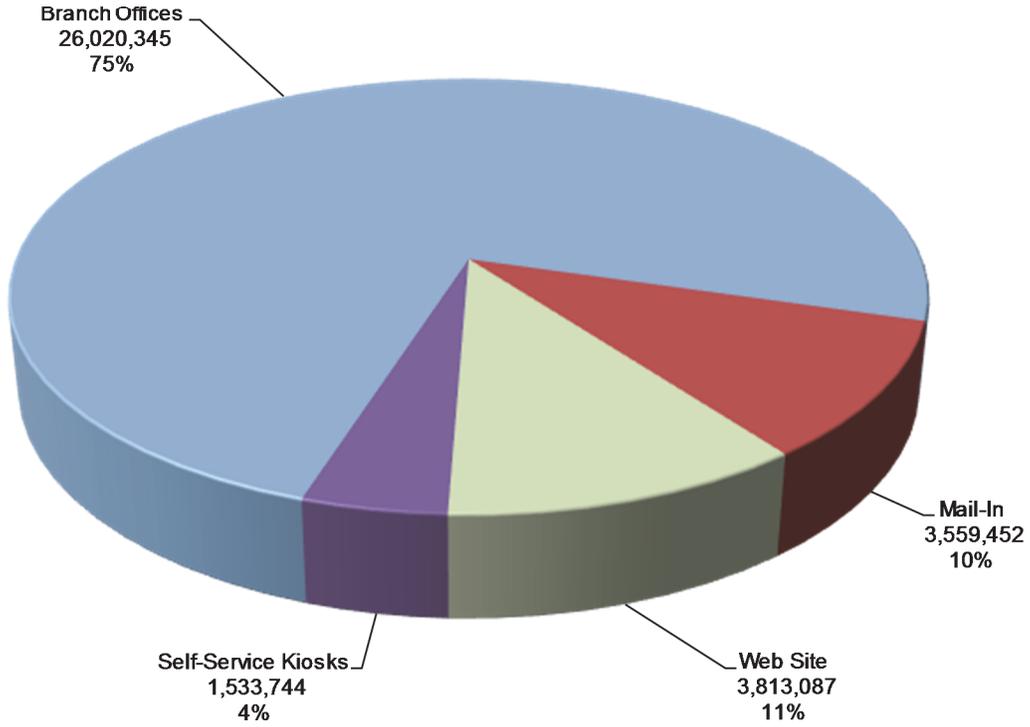
³ Motor vehicle and watercraft title transactions.

⁴ Voter registrations and tests administered at branch offices.

Source: The OAG prepared this exhibit based on data provided by the Bureau of Branch Office Services.

BUREAU OF BRANCH OFFICE SERVICES
Department of State

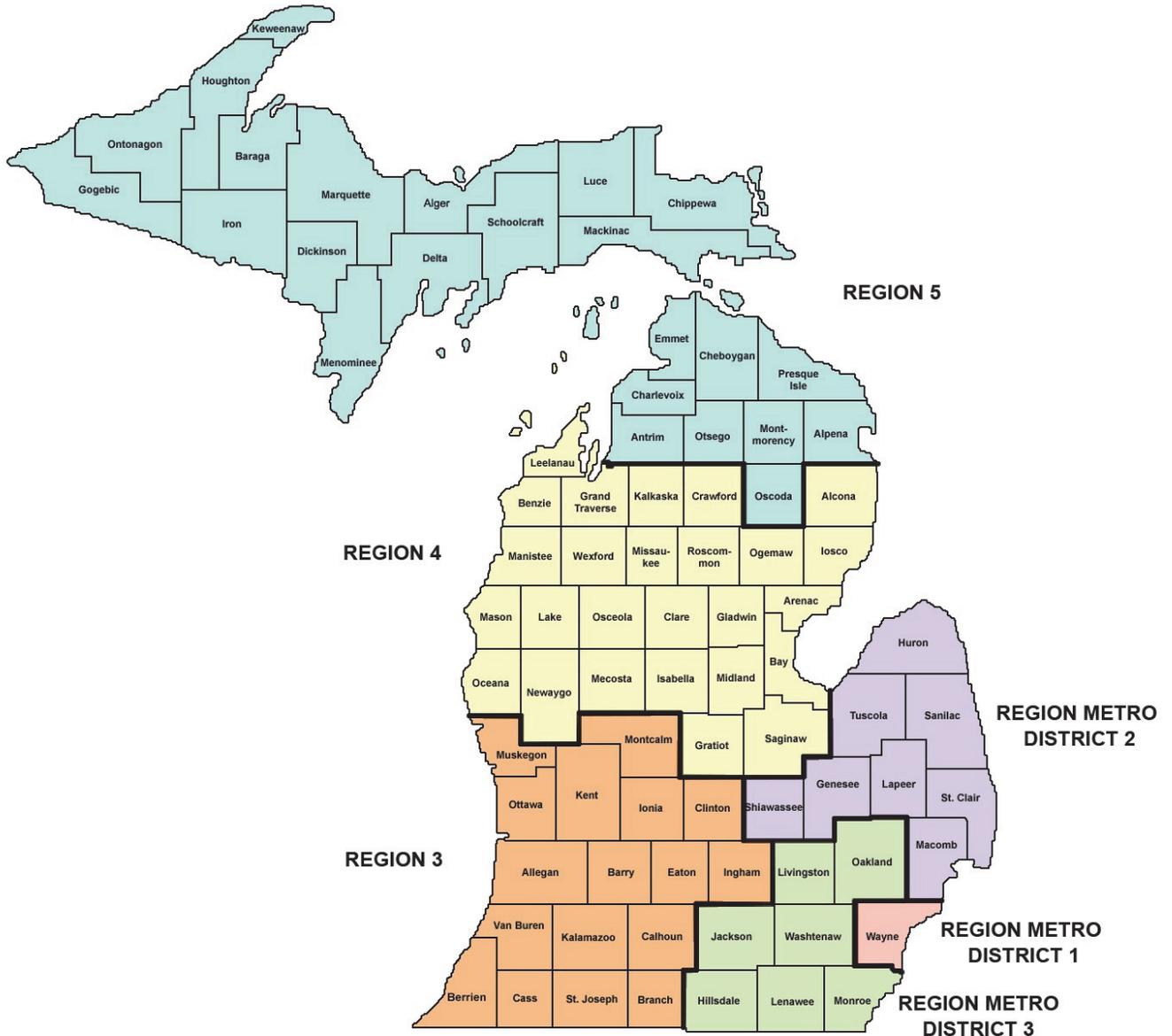
All Transactions Processed by Venue
From October 1, 2014 Through September 30, 2016



Source: The OAG prepared this exhibit based on information provided by the Bureau of Branch Office Services.

BUREAU OF BRANCH OFFICE SERVICES
Department of State

Map of Regions and Districts and Listing of Branch Offices, Plus Offices, and Super!Centers
September 30, 2016



This exhibit continued on next page.

Listed below are the Bureau's Branch Office, Plus Office, and Super!Center locations:

	<u>Branch Office (City)</u>	<u>Plus Office (City)</u>	<u>Super!Center (City)</u>
Region Metro District 1	Brownstown	Central Wayne County (Westland)	Detroit New Center Livonia Area
	Dearborn	Detroit East	
	Detroit East 8 Mile	Downriver Area (Trenton)	
	Detroit Livernois	Hamtramck Area (Hamtramck)	
	Inkster	Northeast Wayne County (Redford)	
		Northwest Detroit	
		Southeast Wayne County (Taylor)	
		Southwest Detroit	
		Southwest Wayne County (Belleville)	
		West Wayne County (Canton)	
Region Metro District 2	Bad Axe	Central Macomb County (Shelby Township)	Clinton Township Flint Area
	Davison	Lapeer County (Lapeer)	
	Flint Downtown	North Macomb County (Chesterfield Township)	
	North Genesee County (Clio)	Sanilac County (Sandusky)	
	Romeo (Bruce)	Shiawassee County (Owosso)	
	Sterling Heights	Southeast Macomb County (St. Clair Shores)	
		Southwest Macomb County (Warren)	
		St. Clair County (Port Huron)	
		Tuscola County (Caro)	
Region Metro District 3	Adrian	East Oakland County (Troy)	Oakland County (Pontiac)
	Chelsea	Jackson County (Jackson)	
	Hillsdale	Livingston County (Howell)	
	Monroe	North Oakland County (Clarkston)	
	Rochester Hills	Southeast Oakland County (Oak Park)	
	Temperance	South Oakland County (Southfield)	
	West Bloomfield	Southwest Oakland County (Novi)	
	Ypsilanti	Washtenaw County (Ann Arbor)	
		West Oakland County (Highland)	
Region 3	Albion	Calhoun County (Battle Creek)	Capital Area (Lansing) Grand Rapids Area
	Allegan	Kalamazoo County (Kalamazoo)	
	Coldwater	Lansing Area (Lansing)	
	Dowagiac	Montcalm County (Greenville)	
	Grand Haven	Muskegon County (Muskegon)	
	Grand Rapids Downtown	Northeast Kent County (Grand Rapids)	
	Hastings	Northwest Berrien County (Benton Harbor)	
	Hudsonville	Ottawa County (Holland)	
	Ionia	Southeast Berrien County (Niles)	
	Mason	South Kalamazoo County (Portage)	
	Sparta	Southwest Kent County (Wyoming)	
	St. Johns	St. Joseph County (Sturgis)	
		Van Buren County (Paw Paw)	

This exhibit continued on next page.

	Branch Office (City)	Plus Office (City)	Super!Center (City)
Region 4	Alma	Bay County (Bay City)	None
	Baldwin	Grand Traverse County (Traverse City)	
	Benzie County (Honor)	Mecosta County (Big Rapids)	
	Cadillac	Roscommon County (Prudenville)	
	Clare	Saginaw County (Saginaw)	
	East Tawas		
	Fremont		
	Gladwin		
	Grayling		
	Harrisville		
	Hart		
	Kalkaska		
	Lake City		
	Ludington		
	Manistee		
	Midland		
	Mt. Pleasant		
	Reed City		
	Saginaw South		
	St. Charles		
Standish			
Suttons Bay			
West Branch			

	Branch Office (City)	Plus Office (City)	Super!Center (City)
Region 5	Alpena	Delta County (Escanaba)	None
	Atlanta	Marquette County (Marquette)	
	Bellaire		
	Bessemer		
	Charlevoix		
	Cheboygan		
	Gaylord		
	Houghton		
	Iron Mountain		
	Iron River		
	L'Anse		
	Manistique		
	Menominee		
	Mio		
	Mohawk		
	Munising		
	Newberry		
	Ontonagon		
	Petoskey		
	Rogers City		
Sault Ste. Marie			
St. Ignace			

Source: The OAG created this map using information from the Branch Office Directory.

AGENCY DESCRIPTION

The Department of State administers and enforces sections of the Michigan Vehicle Code (Public Act 300 of 1949, Sections 257.1 - 257.923 of the *Michigan Compiled Laws*) pertaining to vehicle registration, vehicle and operator licensure, and collection of the related fees and taxes.

The Department's mission* is to deliver modern, efficient, cost-effective, and convenient services to the citizens of Michigan. It accomplishes this through the Bureau.

The Bureau processed 13.5 million and 14.0 million branch office and self-service kiosk transactions for fiscal years 2015 and 2016, respectively (see Exhibit #2). As of September 2016, the Bureau's branch offices were organized and monitored within three Metro region districts and three other regions (see Exhibit #3).

For fiscal years 2015 and 2016, the Bureau expended \$84.0 million and \$87.8 million, respectively. The Bureau employed 952 employees as of September 24, 2016.

* See glossary at end of report for definition.

AUDIT SCOPE, METHODOLOGY, AND OTHER INFORMATION

AUDIT SCOPE

To examine the records and processes related to the Bureau's operations and activities. 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 findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

PERIOD

Our audit procedures, which included a preliminary survey, audit fieldwork, report preparation, analysis of agency responses, and quality assurance, generally covered October 1, 2014 through September 30, 2016.

METHODOLOGY

We conducted a preliminary survey to gain an understanding of the Bureau's operations and activities to formulate a basis for establishing our audit objectives and defining our audit scope and methodology. During our preliminary survey, we:

- Interviewed Bureau staff and reviewed documentation to obtain an understanding of the Bureau's organizational structure, operations, responsibilities, and activities.
- Reviewed applicable laws, rules, policies, procedures, and other pertinent information.
- Conducted site visits at 1 branch office, 1 Plus office, 1 Super!Center, and 1 region office. We obtained an understanding of transaction and approval processes, inventory controls, and physical security; observed branch office cash collection and handling and physical security controls; and tested 36 training records and 101 completed transactions. We judgmentally selected the offices based on the number of transactions processed during fiscal year 2015, geographic location, and use of MI-TIME Line and judgmentally selected the training records and completed transactions. Therefore, we could not project our results to the entire population.

OBJECTIVE #1

To assess the effectiveness of the Bureau's efforts to provide efficient and convenient customer service at its branch offices.

* See glossary at end of report for definition.

To accomplish this objective, we:

- Obtained an understanding of MI-TIME Line through interviews with Bureau personnel, reviewed the Department's Web site, and observed MI-TIME Line during four branch office site visits.
- Analyzed branch office locations and the State's census to ensure that branch office locations met statutory requirements.
- Reviewed branch office wait time data, staffing levels, and customer survey satisfaction ratings for fiscal years 2015 and 2016.
- Reviewed the Bureau's biweekly staffing needs analysis for fiscal year 2016.
- Interviewed branch office management regarding its methods of communicating customer service principles to employees.
- Reviewed region and district office management's fiscal year 2016 biweekly analysis of employee hours worked and the number of transactions processed.
- Reviewed training records for 100 branch office employees for accuracy and completeness. We randomly and judgmentally selected the 100 employees to ensure coverage for both new and existing employees. Therefore, we could not project our results to the entire population.
- Reviewed standards for similar industries for initial and ongoing training requirements.

OBJECTIVE #2

To assess the effectiveness of the Bureau's efforts to provide employee and customer safety.

To accomplish this objective, we:

- Conducted site visits at 2 branch offices, 2 PLUS offices, 2 Super!Centers, and 2 region offices. We judgmentally selected these offices based on the number of transactions processed during fiscal year 2015, geographic location, and use of MI-TIME Line. Therefore, we could not project our results to the entire population.
- Obtained an inventory of surveillance camera systems as of April 2016 and reviewed the frequency of camera system downtime and maintenance needs.

- Observed the remote camera system access at the Bureau's central office and one Metro region district office.
- Reviewed the Bureau's procedures for monitoring alarm system reports for unauthorized access.
- Observed security personnel at one of the branch offices visited.
- Reviewed training records for 100 branch office employees for accuracy and completeness. We randomly and judgmentally selected the 100 employees to ensure coverage for both new and existing employees. Therefore, we could not project our results to the entire population.
- Reviewed standards for similar industries for initial and ongoing training requirements.

OBJECTIVE #3

To assess the effectiveness of the Bureau's establishment of controls to properly safeguard assets.

To accomplish this objective, we:

- Conducted site visits at 2 branch offices, 2 PLUS offices, and 2 Super!Centers; obtained an understanding of branch office procedures; observed cash handling; reviewed BOS user activation and access controls; and verified inventory levels for controlled inventory items. We judgmentally selected the 6 locations based on the number of transactions processed, geographic location, and use of MI-TIME Line. Therefore, we could not project our results to the entire population.
- Reviewed 25 EOD reports from 5 branch offices for 4 weekdays and 1 Super!Center office for 5 Saturdays. We reviewed the reports for accuracy of the branch office cash deposits, for proper approvals of all 760 processed voids, and to ensure that activated users had transactions associated with them. We randomly and judgmentally selected the 25 EOD reports to ensure that we obtained sufficient audit coverage of both weekdays and weekend reports. Therefore, we could not project our results to the entire population.
- Reviewed 50 cashier performance reports from 25 branch offices (149 and 142 employees) for the second quarter of fiscal year 2015 and the first quarter of 2016, respectively. We then reviewed the district and region offices' follow-up for 25 of the 53 employees whose cashier performance error rates exceeded the Bureau's allowable rate. We randomly selected the 2 quarters, the 25 cashier performance reports from each of the quarters, and the 25 employees to eliminate selection

bias and enable us to project our results to the entire population.

CONCLUSIONS

We base our conclusions on our audit efforts and any resulting material conditions* or reportable conditions.

When selecting activities or programs for audit, we direct our efforts based on risk and opportunities to improve State government operations. Consequently, we prepare our performance audit reports on an exception basis.

AGENCY RESPONSES

Our audit report contains 2 findings and 2 corresponding recommendations. The Department of State's preliminary response indicates that it agrees with both of the recommendations.

The agency preliminary response that follows each recommendation in our report was taken from the agency's written comments and oral discussion 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 an audited agency to develop a plan to comply with the recommendations 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.

PRIOR AUDIT FOLLOW-UP

Following is the status of the reported findings from our May 2009 performance audit of Cash Receipts and Branch Office Customer Service, Department of State (231-0200-08):

Prior Audit Finding Number	Topic Area	Current Status	Current Finding Number
1	BOS User Access Controls	Complied	Not applicable
2	Revenue Processing System Access Controls	Not in scope of this audit.	
3	Void Transaction Controls	Complied	Not applicable
4	New Vehicle Registration Fees, Fee Adjustments, and Refunds	Not in scope of this audit.	
5	Non-Sufficient Funds Checks	Not in scope of this audit.	

SUPPLEMENTAL INFORMATION

Our audit report includes supplemental information that relates to our audit objectives (Exhibits #1 through #3). Our audit was not directed toward expressing a conclusion on this information.

* See glossary at end of report for definition.

GLOSSARY OF ABBREVIATIONS AND TERMS

BOS	Branch Office System.
CDL	commercial driver's license.
EDL	enhanced driver's license.
effectiveness	Success in achieving mission and goals.
EOD	end-of-day.
material condition	A matter that, in the auditor's judgment, is more severe than a reportable condition and 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.
mission	The main purpose of a program or an entity or the reason that the program or the entity was established.
MI-TIME Line	An electronic application system that allows customers to make an appointment or hold their spot in line at any of the participating branch offices by phone, text, or the Internet.
ODL	original driver's license.
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.
Plus office	A branch office located in a higher-population area that processes a higher volume of customer transactions. Plus offices are open additional hours on Wednesdays.

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.

Super!Center

A branch office located in a large population area that processes a high volume of customer transactions. Super!Centers are open additional hours on Wednesdays and open on Saturdays.



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