



# OAG

Office of the Auditor General

## Report Summary

*Performance Audit  
Statewide Cost Allocation Plan (SWCAP)  
and Interagency Billing Processes  
Department of Technology, Management,  
and Budget (DTMB)*

**Report Number:**  
**071-0131-18**

**Released:**  
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The State of Michigan's SWCAP is the mechanism by which the State identifies, summarizes, and allocates unbilled indirect costs in a logical and systematic manner. The SWCAP also includes financial and billing rate information for billed central service costs directly charged to agencies or funds. The SWCAP is established in accordance with the U.S. Office of Management and Budget *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) to obtain reimbursement from the federal government for Statewide indirect costs.

Audit Objective			Conclusion
Objective #1: To assess the effectiveness of DTMB's efforts to establish and implement the SWCAP.			Effective
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
None reported.	Not applicable.		

Audit Objective			Conclusion
Objective #2: To assess the effectiveness of DTMB's process for recovery of selected central service costs.			Effective
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
None reported.	Not applicable.		

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