



OAG

Office of the Auditor General

Report Summary

Performance Audit

Michigan State Disbursement Unit (MiSDU)

Office of Child Support (OCS) Michigan Department of Health and Human Services (MDHHS)

Report Number:
431-0142-18

Released:
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OCS contracts with a vendor to operate MiSDU. The MiSDU vendor centrally collects and disburses child support remittances in accordance with federal child support enforcement program requirements and Public Act 161 of 1999. The MiSDU vendor collected and processed 18 million child support remittances totaling \$2.6 billion between June 1, 2016 and May 31, 2018.

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 receipt and timely disbursement of child support remittances by the MiSDU vendor.			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 OCS's efforts in monitoring the accuracy and completeness of the bank accounts used to record child support financial activities.			Effective
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
None reported.			Not applicable.

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