



OAG

Office of the Auditor General

Report Summary

Financial and Performance Audit Including Report on Internal Control, Compliance, and Other Matters

Information Technology Fund and IT Billings

Department of Technology, Management, and Budget (DTMB)

Fiscal Year Ended September 30, 2018

Report Number:
071-0137-19

Released:
May 2020

The Information Technology Fund is an internal service fund created by administrative decision to provide telecommunication and IT services for State agencies. User agencies are billed for equipment and services based on actual costs or rates established to cover actual costs.

Auditor's Report Issued

UNMODIFIED OPINION

MODIFIED OPINION

We issued an unmodified opinion on the Fund's financial statements to reflect that they were fairly presented, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

Report on Internal Control, Compliance, and Other Matters

Findings Related to Internal Control, Compliance, and Other Matters	Material Weakness	Significant Deficiency	Agency Preliminary Response
DTMB did not have sufficient internal control in place to evaluate the delivery and service dates when processing payments and identifying accounts payable. Consequently, expenditures were recorded in the wrong fiscal year (Finding #1).		X	Agrees

Performance Audit Objective

Conclusion

Objective: To assess the effectiveness of DTMB's efforts to properly apply its billing methodology and allocation of expenses to recoup costs of the Fund.

Effective

Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
None reported.			Not applicable.

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Office of the Auditor General
201 N. Washington Square, Sixth Floor
Lansing, Michigan 48913

Doug A. Ringler, CPA, CIA
Auditor General

Laura J. Hirst, CPA
Deputy Auditor General