



### *Follow-Up Report*

### *State Treasury Accounts Receivable System (STAR)*

### *Department of Treasury and Department of Technology, Management, and Budget*

**Report Number:**  
271-0590-13F

**Released:**  
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We conducted this follow-up to determine whether the Department of Treasury and Department of Technology, Management, and Budget had taken appropriate corrective measures in response to the one material condition and two reportable conditions noted in our March 2014 audit report.

Prior Audit Information	Follow-Up Results		
	Conclusion	Finding	Agency Preliminary Response
<p><b>Finding #1 - Material condition</b></p> <p>Accurate and complete write-off of uncollectible delinquent tax assessments is needed in STAR to reduce the risk that taxes receivable and tax revenue are misstated in the <i>State of Michigan Comprehensive Annual Financial Report (SOMCAFR)</i>.</p> <p>Agency agreed.</p>	Partially complied	Reportable condition exists. See <a href="#">Finding #1</a> .	Agrees
<p><b>Finding #2 - Reportable condition</b></p> <p>Review of STAR programming logic is needed to ensure that collectability percentages are accurately reported for the <i>SOMCAFR</i>.</p> <p>Agency agreed.</p>	Partially complied	Reportable condition still exists. See <a href="#">Finding #2</a> .	Agrees

<b>Prior Audit Information (Continued)</b>
<p>Finding #3 - Reportable condition</p> <p>Modifications are needed in STAR to accurately calculate penalty and interest on all delinquent tax accounts.</p> <p>Agency partially agreed.</p>

<b>Follow-Up Results</b>		
<b>Conclusion</b>	<b>Finding</b>	<b>Agency Preliminary Response</b>
Partially complied	Reportable condition still exists. See <u>Finding #3</u> .	Agrees

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