



STATE OF MICHIGAN
DEPARTMENT OF HEALTH AND HUMAN SERVICES
LANSING

GRETCHEN WHITMER
GOVERNOR

ELIZABETH HERTEL
DIRECTOR

December 14, 2021

Rick Lowe, Chief Internal Auditor
Office of Internal Audit Services
George W. Romney Building
111 South Capitol Avenue, 8th Floor
Lansing, Michigan 48913

Dear Mr. Lowe:

In accordance with the State of Michigan, Financial Management Guide, Part VII, attached are the summary table identifying our responses and corrective action plans to address recommendations contained within the Office of the Auditor General's Performance Audit of the Child Care Fund.

Questions regarding the summary table or corrective action plans should be directed to me at 517-241-4237 or MyersP3@michigan.gov.

Sincerely,

Pam Myers

Pam Myers, Director
Bureau of Audit

PM:wb

Enclosure

c: Office of the Auditor General
House Fiscal Agency
Senate Fiscal Agency
Executive Office
DHHS, David Knezek
DHHS, Farah Hanley

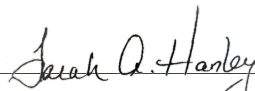
House Appropriations Committee
House Standing Committee
Senate Appropriations Committee
Senate Standing Committee
DHHS, Emily Schwarzkopf
DHHS, Shannah Havens

PERFORMANCE AUDIT OF 2019 OAG CHILD
CARE FUND AUDIT

DEPARTMENT OF HEALTH AND HUMAN
SERVICES

AUDIT RESPONSE

Approved: _____



Farah A. Hanley, Senior Deputy Director
Department of Health and Human Services

Date: 11/18/21 _____



AUDIT REPORT SUMMARY

DEPARTMENT: Children's Services Administration

AUDIT PERIOD: October 1, 2017 through September 30, 2019

REPORT DATED: December 18, 2020

DISPOSITION OF AUDIT RECOMMENDATIONS

CITATIONS COMPLIED WITH	CITATIONS TO BE COMPLIED WITH	CITATIONS DHHS DID NOT AGREE WITH
Finding 1 (06/30/2021)		

Audit Response
Performance Audit
2019 OAG Child Care Fund Audit
Department of Health and Human Services
October 1, 2017 through September 30, 2019

Recommendation 1: Continued improvement needed for selection of counties and tribes for on-site CCF monitoring reviews.

We recommend that MDHHS continue to improve its process for selection of counties and tribes for on-site CCF monitoring reviews.

Response

MDHHS continues to improve its process for the selection of counties and tribes for CCF monitoring reviews by refining the risk assessment process and ensuring the performance of monitoring reviews of counties and tribes that present the greatest risk of non-compliance.

All counties and tribes identified in the 2020 risk assessment have had monitoring reviews. The 2021 risk assessment was completed in early 2021 with further refinements from the 2020 version. MDHHS will ensure the performance of monitoring reviews for all counties and tribes that present the greatest risk of non-compliance according to the 2021 risk assessment.