



Michigan
Office of the Auditor General
REPORT SUMMARY

Performance Audit

Report Number:
 431-0142-14

Michigan State Disbursement Unit

*Office of Child Support
 Department of Human Services*

Released:
 August 2014

The Office of Child Support (OCS), Department of Human Services (DHS), contracts with a vendor to operate the Michigan State Disbursement Unit (MiSDU). The MiSDU vendor centrally collects and disburses child support remittances in accordance with federal child support enforcement program requirements. Act 161, P.A. 1999, authorized DHS to establish MiSDU as the State's centralized collection and disbursement unit for all child support remittances. This performance audit was required by Section 400.238(3) of the Michigan Compiled Laws.

Audit Objective		Audit Conclusion	
Objective 1: To assess the effectiveness of OCS's efforts to ensure the accurate and timely disbursement of child support collections.		Effective	
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
Our audit report does not include any findings related to this audit objective.	Not applicable	Not applicable	Not applicable

Audit Objective		Audit Conclusion	
Objective 2: To assess the effectiveness of OCS's efforts in monitoring the accuracy and completeness of the bank accounts used to account for child support activities.		Effective	
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
Our audit report does not include any findings related to this audit objective.	Not applicable	Not applicable	Not applicable

A copy of the full report can be
obtained by calling 517.334.8050
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<http://audgen.michigan.gov>



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