



*Performance Audit  
Statewide Cost Allocation Plan and  
Interagency Billing Processes  
Department of Technology, Management,  
and Budget*

**Report Number:**  
071-0131-14

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The State of Michigan's Statewide Cost Allocation Plan (SWCAP) is the mechanism by which the State identifies, summarizes, and allocates unbilled indirect costs in a logical and systematic manner. The SWCAP also includes financial and billing rate information for billed central service costs directly charged to agencies or funds. The SWCAP is established in accordance with U.S. Office of Management and Budget Circular A-87 to obtain reimbursement from the federal government for Statewide indirect costs.

Audit Objective			Audit Conclusion
Objective 1: To assess the effectiveness of the Department of Technology, Management, and Budget's (DTMB's) efforts to establish and implement the SWCAP.			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 DTMB's processes for recovery of selected central service costs.			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  
or by visiting our Web site at:  
<http://audgen.michigan.gov>

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