



# OAG

Office of the Auditor General

## Report Summary

*Performance Audit*

*Office of Field Services*

*Michigan Department of Education*

**Report Number:**  
313-0300-14

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The Office of Field Services (OFS) is responsible for ensuring that specific federal and State grant program resources available to school districts are targeted on improving student learning for defined student populations. OFS's mission is to accelerate student achievement through school improvement by working as partners to maximize the allowable use of supplementary resources. OFS administers 7 federally funded and 2 State-funded programs.

Audit Objective			Audit Conclusion
Objective 1: To assess the effectiveness of OFS's efforts to ensure that local educational agencies (LEAs) used OFS program funds in accordance with approved grant applications.			Moderately effective
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
OFS should continue to improve its on-site review processes ( <a href="#">Finding 1</a> ).		X	Agrees
OFS had not established procedures to select samples of staff, expenditures, and inventory for its on-site fiscal reviews ( <a href="#">Finding 2</a> ).		X	Partially agrees
OFS needs to enhance its process to include complete and accurate information on its Title X on-site review tracking log, thereby increasing its usefulness as a management tool ( <a href="#">Finding 3</a> ).		X	Agrees
OFS had not established procedures to document the independence of its consultants prior to them conducting on-site reviews ( <a href="#">Finding 4</a> ).		X	Agrees
OFS should expand the scope of its on-site fiscal reviews to include all programs that it administers ( <a href="#">Finding 5</a> ).		X	Agrees

Audit Objective			Audit Conclusion
Objective 2: To assess the effectiveness of OFS's efforts to improve the quality of OFS programs administered by LEAs.			Effective
Finding Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
OFS had not formally identified and analyzed successful program services at LEAs to better assist other LEAs in planning, implementing, and providing program services ( <u>Finding 6</u> ).		X	Agrees

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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