

EXECUTIVE DIGEST

MICHIGAN LEGISLATIVE COUNCIL

INTRODUCTION

This report contains the results of our performance audit of the Michigan Legislative Council for the period May 1, 1991 through September 30, 1995.

AUDIT PURPOSE

This performance audit was conducted as part of the constitutional responsibility of the Office of the Auditor General. Performance audits are conducted on a priority basis related to the potential for improving effectiveness* and efficiency*.

BACKGROUND

The Council was created by Article 4, Section 15 of the State Constitution. The Council administers the Legislative Service Bureau, Office of the Legislative Corrections Ombudsman, Library of Michigan, Sentencing Commission, Michigan Commission on Uniform State Laws, Consumers Council, and Michigan Law Revision Commission. The Council is comprised of 6 members of the House of Representatives appointed by the Speaker of the House and 6 members of the Senate appointed by the Majority Leader.

Council members are appointed for terms concurrent with their terms in the Legislature.

The Council's financial transactions are accounted for principally in the State General Fund. Total expenditures for the Council were \$17.2 million in fiscal year 1994-95. As of September 30, 1995, the Council had 159 full-time, 15 part-time, 12 temporary, and 15 contractual employees.

**AUDIT OBJECTIVES,
CONCLUSIONS,
AND NOTEWORTHY
ACCOMPLISHMENTS**

Audit Objective: To assess the effectiveness and efficiency of the Legislative Service Bureau's financial and support services processes.

Conclusion: We concluded that the Bureau's financial and support services processes were generally effective and efficient. However, the Bureau could improve its effectiveness and efficiency related to executing written contracts for services, including asset acquisition costs in the State's general fixed assets account group, and purchasing supplies and materials (Findings 1 through 3).

Audit Objective: To assess the effectiveness and efficiency of the Office of the Legislative Corrections Ombudsman's (LCO) efforts to responsively and responsibly address and resolve problems within the corrections system.

Conclusion: We concluded that LCO's efforts were generally effective and efficient in responsively and responsibly addressing and resolving problems within the corrections system. However, LCO could improve its effectiveness and efficiency in the areas of performance

measurement and computer system utilization (Findings 4 and 5).

Noteworthy Accomplishments: LCO created the Corrections Ombudsman Networking System in 1983 to track complaint and case data and added a new data base management system in March 1995 to allow prompt and more accurate information on complaints.

Also, LCO's investigations and recommendations to the Legislature led to passage of Acts 92 and 93, P.A. 1994. These acts allow for a new Interstate Compact through which other states could house Michigan prisoners who assisted the Department of Corrections during internal investigations.

**AUDIT SCOPE
AND
METHODOLOGY**

Our audit scope was to examine the program and other records of the Michigan Legislative Council for the period May 1, 1991 through September 30, 1995. Our audit was conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included such tests of the records and such other auditing procedures as we considered necessary in the circumstances.

To establish our audit objectives, we conducted a preliminary survey of the Council's operations. This included discussions with Council staff regarding their functions and responsibilities and reviews of program records and annual reports. Our methodology included a review of the National Conference of State Legislators' report

on the Council's operations and the report on the internal control structure* and related management letter prepared by a public accounting firm.

Our audit procedures focused on the operations of the Legislative Service Bureau, which has responsibility for administrative and facilities maintenance activities, and the Office of the Legislative Corrections Ombudsman, which is responsible for investigating prisoner complaints in the Department of Corrections. These procedures included analyses of program data, tests of payroll and personnel processes, and tests for compliance with the preventative maintenance program for the Capitol and Library buildings. Also, we obtained an understanding of the vendor contractor selection and service cost allocation processes. In addition, we analyzed the Ombudsman's prisoner complaint activity data and investigative process.

**AGENCY
RESPONSES
AND PRIOR AUDIT
FOLLOW-UP**

Our report contains 5 findings and recommendations. The Legislative Service Bureau and the Legislative Corrections Ombudsman generally agree with our recommendations.

The Legislative Service Bureau had complied with the 8 prior audit recommendations included within the scope of our current audit.