

STATE OF MICHIGAN  
**FAMILY INDEPENDENCE AGENCY**

MEMORANDUM

To: Lynda Crandall, Director  
Family Independence Services Administration

October 18, 2000

From: Rita Barker, Director  
Office of Internal Audit

Subject: Audit of Chippewa County Prosecuting Attorney  
Assignment #2000-187a, Period: 1/1/98 - 12/31/98

The Chippewa County Prosecuting Attorney (PA) had a contract with the Michigan Family Independence Agency (FIA) to establish paternity and to obtain support orders for all cases where the Chippewa County PA had jurisdiction. Chippewa County PA billed FIA monthly under the actual cost reimbursement billing method. FIA reimbursed Chippewa County for their costs based on the Federal IV-D Program regulations.

We performed an audit of the costs submitted for reimbursement by the Chippewa County PA for the period January 1 through December 31, 1998. Our audit was conducted in accordance with Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors. We performed audit tests that we determined were necessary to determine if costs charged were proper, accurate, documented, and charged in accordance with the terms of the contract.

Based on our audit, we concluded that the costs charged were proper, accurate, documented, and charged in accordance with the terms of the contract.

Please contact me if you have any questions regarding this audit.

C: F. Elliott  
M. Jasonowicz  
A. Shah  
W. Dutkowski  
C. Osga