

STATE OF MICHIGAN
FAMILY INDEPENDENCE AGENCY

MEMORANDUM

To: Lynda Crandall, Director
Family Independence Services Administration

September 7, 2001

From: Rita Barker, Director
Office of Internal Audit

Subject: Audit of Luce County Friend of the Court
Audit #2001-223, Period: 10/1/99 –9/30/00

The Luce County Friend of the Court (FOC) had a contract with the Michigan Family Independence Agency (FIA) to enforce all orders of support over which Luce County FOC had jurisdiction, to locate absent parents, and to provide certain reports on child support collections to the FIA. Luce County FOC billed FIA monthly under the actual cost reimbursement billing method. FIA reimbursed Luce County for their costs based on the Federal IV-D Program regulations.

We performed an audit of the costs submitted for reimbursement by the Luce County FOC for the period October 1, 1999 through September 30, 2000. 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.

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