

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 Prosecuting Attorney
Audit #2001-223a, Period: 10/1/99 –9/30/00

The Luce 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 Luce County PA had jurisdiction. Luce County PA 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 PA 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.

C: P. Tazelaar
M. Jasonowicz
A. Shah
W. Dutkowski
C. Osga