



MICHIGAN

OFFICE OF THE AUDITOR GENERAL

AUDIT REPORT

FINANCIAL AUDIT
OF THE

EMERGENCY 9-1-1 FUND

MICHIGAN DEPARTMENT OF STATE POLICE AND
DEPARTMENT OF TREASURY

Fiscal Years Ended September 30, 2013 and September 30, 2012



Doug A. Ringler, C.P.A., C.I.A.
AUDITOR GENERAL

The auditor general shall conduct post audits of financial transactions and accounts of the state and of all branches, departments, offices, boards, commissions, agencies, authorities and institutions of the state established by this constitution or by law, and performance post audits thereof.

– Article IV, Section 53 of the Michigan Constitution

Audit report information can be accessed at:

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Michigan
Office of the Auditor General
REPORT SUMMARY

Financial Audit

Report Number:
 271-0265-14

Emergency 9-1-1 Fund

*Michigan Department of State Police and
 Department of Treasury
 Fiscal Years Ended September 30, 2013 and
 September 30, 2012*

Released:
 June 2014

A financial audit determines if the financial schedules are fairly presented, considers internal control over financial reporting, and determines compliance with requirements material to the financial schedules. We conducted this audit in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. This financial audit of the Emergency 9-1-1 Fund was required by Act 32, P.A. 1986, as amended.

Financial Schedules:

Auditor's Report Issued

We have audited the financial schedules of the Emergency 9-1-1 Fund, Michigan Department of State Police and Department of Treasury, for the fiscal years ended September 30, 2013 and September 30, 2012 and the related notes to the financial schedules. We issued an unmodified opinion on the Emergency 9-1-1 Fund's financial schedules.

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Internal Control Over Financial Reporting

We considered the Emergency 9-1-1 Fund's internal control over financial reporting (internal control) for the purpose of expressing our opinion on the Emergency 9-1-1 Fund's financial schedules. Our consideration of internal control was not designed to identify all

deficiencies that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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Compliance and Other Matters

We performed tests of the Emergency 9-1-1 Fund's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the Emergency 9-1-1 Fund's financial schedule amounts. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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Description of Reporting Entity:

The Fund was created in 1999 to provide funding to implement Act 32, P.A. 1986, as amended, known as the Emergency 9-1-1 Service Enabling Act, and to implement the Federal Communications Commission's (FCC's) wireless emergency service order. The wireless emergency service order provides for enhanced 9-1-1 service to identify the location and telephone number of a mobile telephone caller. All Michigan counties have been in compliance with the FCC's wireless emergency service order since May 2008. The Act was subsequently amended to provide for the ongoing costs of operating, maintaining, and upgrading Michigan's 9-1-1 system. These costs are supported by 9-1-1 service charges collected by service suppliers and sellers from service users and prepaid consumers, respectively, and remitted to the Emergency 9-1-1 Fund and directly to counties.

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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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Doug A. Ringler, C.P.A., C.I.A.
Auditor General

Scott M. Strong, C.P.A., C.I.A.
Deputy Auditor General



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DOUG A. RINGLER, C.P.A., C.I.A.
AUDITOR GENERAL

June 24, 2014

Sheriff Dale R. Gribler, Chair
State 9-1-1 Committee
and
Colonel Kriste Kibbey Etue, Director
Michigan Department of State Police
333 South Grand Avenue
Lansing, Michigan

Mr. R. Kevin Clinton, State Treasurer
Richard H. Austin Building
Lansing, Michigan

Dear Sheriff Gribler, Colonel Etue, and Mr. Clinton:

This is our report on the financial audit of the Emergency 9-1-1 Fund, Michigan Department of State Police and Department of Treasury, for the fiscal years ended September 30, 2013 and September 30, 2012. This financial audit was required by Act 32, P.A. 1986, as amended.

This report contains our report summary, our independent auditor's report on the financial schedules and other reporting required by *Government Auditing Standards*, and the Emergency 9-1-1 Fund's financial schedules. This report also contains our independent auditor's report on internal control over financial reporting and on compliance and other matters and a glossary of abbreviations and terms.

We appreciate the courtesy and cooperation extended to us during this audit.

Sincerely,


Doug Ringler, C.P.A., C.I.A.
Auditor General

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INDEPENDENT AUDITOR'S REPORT AND
FINANCIAL SCHEDULES



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DOUG A. RINGLER, C.P.A., C.I.A.
AUDITOR GENERAL

Independent Auditor's Report on the Financial Schedules
and Other Reporting Required by *Government Auditing Standards*

Sheriff Dale R. Gribler, Chair
State 9-1-1 Committee
and
Colonel Kriste Kibbey Etue, Director
Michigan Department of State Police
333 South Grand Avenue
Lansing, Michigan

Mr. R. Kevin Clinton, State Treasurer
Richard H. Austin Building
Lansing, Michigan

Dear Sheriff Gribler, Colonel Etue, and Mr. Clinton:

Report on the Financial Schedules

We have audited the accompanying financial schedules of the Emergency 9-1-1 Fund, Michigan Department of State Police and Department of Treasury, for the fiscal years ended September 30, 2013 and September 30, 2012 and the related notes to the financial schedules as listed in the table of contents.

Management's Responsibility for the Financial Schedules

Management is responsible for the preparation and fair presentation of these financial schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial schedules based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial schedules are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial schedules, whether due to fraud or error. In making those risk assessments, the auditor

considers internal control relevant to the entity's preparation and fair presentation of the financial schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial schedules.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial schedules referred to in the first paragraph present fairly, in all material respects, the revenues and the sources and disposition of authorizations of the Emergency 9-1-1 Fund for the fiscal years ended September 30, 2013 and September 30, 2012 in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial schedules present only the revenues and the sources and disposition of authorizations for the Emergency 9-1-1 Fund's accounts and do not purport to, and do not, constitute a complete financial presentation of either the Fund or the State's General Fund as of September 30, 2013 and September 30, 2012 in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 9, 2014 on our consideration of the Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Fund's internal control over financial reporting and compliance.

Sincerely,



Doug Ringler, C.P.A., C.I.A.
Auditor General
June 9, 2014

EMERGENCY 9-1-1 FUND
Michigan Department of State Police and Department of Treasury
Schedule of Revenues
Fiscal Years Ended September 30

	2013	2012
REVENUES		
Tax revenue (Note 2):		
9-1-1 service charges	\$ 27,907,551	\$27,864,907
Miscellaneous revenues:		
Common cash earnings - Nonoperating	13,621	19,801
Refund of prior year expenditure	127,383	53,133
Total revenues	\$ 28,048,554	\$27,937,842

The accompanying notes are an integral part of the financial schedules.

EMERGENCY 9-1-1 FUND
Michigan Department of State Police and Department of Treasury
Schedule of Sources and Disposition of Authorizations
Fiscal Years Ended September 30

	<u>2013</u>	<u>2012</u>
SOURCES OF AUTHORIZATIONS (Note 3)		
Balances carried forward	\$ 6,497,114	\$ 12,746,873
Restricted financing sources	<u>28,048,554</u>	<u>27,937,842</u>
 Total	 <u>\$ 34,545,668</u>	 <u>\$ 40,684,715</u>
 DISPOSITION OF AUTHORIZATIONS (Note 3)		
Expenditures:		
Local exchange providers and communications system	\$ 1,193,595	\$ 8,531,066
Counties - Equal distributions	9,212,442	9,197,746
Counties - Per capita distributions	13,818,717	13,796,666
Public safety answering points - Training	1,740,484	1,704,563
State Police administration operations	632,731	421,299
State Police administration of the 9-1-1 office	607,302	475,856
Department of Treasury - Emergency 9-1-1 administration	109,805	60,406
Total expenditures	<u>\$ 27,315,076</u>	<u>\$ 34,187,601</u>
Balances carried forward:		
Restricted revenues - Authorized		
Local exchange providers and communications system	\$ 3,805,764	\$ 2,943,911
Public safety answering points - Training	1,799,310	1,733,148
Restricted revenues - Not authorized or used		
State police administration operations	888,767	995,595
State police administration of the 9-1-1 office	736,752	824,460
Total balances carried forward	<u>\$ 7,230,593</u>	<u>\$ 6,497,114</u>
 Total	 <u>\$ 34,545,668</u>	 <u>\$ 40,684,715</u>

The accompanying notes are an integral part of the financial schedules.

Notes to the Financial Schedules

Note 1 Significant Accounting Policies

a. Reporting Entity

The accompanying financial schedules report the results of the financial transactions of the Emergency 9-1-1 Fund, administered by the Michigan Department of State Police (MSP) and the Department of Treasury, for the fiscal years ended September 30, 2013 and September 30, 2012. The financial transactions of the Fund are accounted for as a restricted subfund within the State's General Fund and are reported on in the *State of Michigan Comprehensive Annual Financial Report (SOMCAFR)*.

The notes accompanying these financial schedules relate directly to the Emergency 9-1-1 Fund. The *SOMCAFR* provides more extensive disclosures regarding the State's significant accounting policies; budgeting, budgetary control, and legal compliance; pension benefits; and other postemployment benefits.

The Fund was created in 1999 to provide funding to implement Act 32, P.A. 1986, as amended, known as the Emergency 9-1-1 Service Enabling Act, and to implement the Federal Communications Commission's (FCC's) wireless emergency service order. The wireless emergency service order provides for enhanced 9-1-1 service to identify the location and telephone number of a mobile telephone caller. All Michigan counties have been in compliance with the FCC's wireless emergency service order since May 2008. The Act was subsequently amended to provide for the ongoing costs of operating, maintaining, and upgrading Michigan's 9-1-1 system*.

The Act established the Emergency 9-1-1 Service Committee within MSP to provide oversight, including developing Statewide standards, determining county and public safety answering point* (PSAP) eligibility for funding, notifying service suppliers of 9-1-1 service charges, recommending changes in 9-1-1 service charges and distribution

* See glossary at end of report for definition.

percentages, and collecting and reporting data to the Legislature. In June 2008, the Emergency 9-1-1 Service Committee changed its name to the State 9-1-1 Committee. The Department of Treasury collects the 9-1-1 service charges and expends the funds as required in the Act. The Act is repealed effective December 31, 2021.

b. Measurement Focus, Basis of Accounting, and Presentation

The financial schedules contained in this report are presented using the current financial resources measurement focus and the modified accrual basis of accounting, as provided by accounting principles generally accepted in the United States of America. Under the modified accrual basis of accounting, revenues are recognized as they become susceptible to accrual, generally when they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred; however, certain expenditures related to long-term obligations are recorded only when payment is due and payable.

The accompanying financial schedules present only the revenues and the sources and disposition of authorizations for the Emergency 9-1-1 Fund's accounts. Accordingly, these financial schedules do not purport to, and do not, constitute a complete financial presentation of either the Fund or the State's General Fund in conformity with accounting principles generally accepted in the United States of America.

Note 2 Schedule of Revenues

Act 32, P.A. 1986, as amended, provides for 9-1-1 service charges* to be collected by service suppliers* and sellers* from service users* and prepaid consumers*, respectively, and remitted to the Emergency 9-1-1 Fund. The Act imposes 9-1-1 service charges on service users and prepaid consumers of all communication devices, which generally include local telephone, contractual and cellular telephone, wireless communication, and interconnected voice over Internet devices that can access emergency services by dialing 9-1-1.

* See glossary at end of report for definition.

Prior to January 2013, the Act provided for a \$0.19 monthly 9-1-1 service charge on all communication devices. These 9-1-1 service charges were collected from service users by service suppliers and remitted to the Emergency 9-1-1 Fund quarterly.

Effective January 2013, the Act was amended by Act 433, P.A. 2012, to provide for a prepaid wireless 9-1-1 surcharge* of 1.92% per retail transaction*. The prepaid wireless 9-1-1 surcharges are collected from prepaid consumers by sellers and remitted to the Emergency 9-1-1 Fund monthly.

The 9-1-1 service charges remitted to the Emergency 9-1-1 Fund are distributed to the entities identified in Note 3c.

Note 3 Schedule of Sources and Disposition of Authorizations

The various elements of the schedule of sources and disposition of authorizations are defined as follows:

- a. Balances carried forward: Authorizations for restricted revenues - authorized and restricted revenues - not authorized or used that were not spent as of the end of the prior fiscal year. These authorizations are available for expenditure in the current fiscal year for the purpose of the carry-forward without additional legislative authorization, except for the restricted revenues - not authorized or used.
- b. Restricted financing sources: Collections of restricted revenues used to finance programs as detailed in Act 32, P.A. 1986, as amended. In general, these financing sources are authorized for expenditure up to the amount of revenue recorded. Any amounts not expended at year-end are carried forward to the next fiscal year as restricted revenues - authorized and restricted revenues - not authorized or used.
- c. Expenditures: Act 32, P.A. 1986, as amended, provides for the revenue collected in the Emergency 9-1-1 Fund to be distributed to local exchange providers* (LEPs) (7.75%), MSP for the Michigan Public Safety Communications System (up to \$7.0 million in fiscal year 2011-12),

* See glossary at end of report for definition.

counties on an equal basis (40% of 82.5%), counties on a per capita basis (60% of 82.5%), PSAPs (6.0%), MSP for a regional dispatch center (1.88%), MSP for administration and the 9-1-1 coordinator (1.87%), and the Department of Treasury for administration (\$150,000):

- (1) Local exchange providers and communications system: These expenditures include payments to LEPs for reimbursement of costs related to wireless emergency service. Also, these expenditures include \$7.0 million in fiscal year 2011-12, from balances carried forward, that were distributed to MSP to fund a portion of the cost for the Michigan Public Safety Communications System, as authorized in Act 146, P.A. 2011.
- (2) Counties - Equal distributions: These expenditures are each county's share of the 9-1-1 service charges collected by the Department of Treasury and distributed on an equal basis to all counties that had a final 9-1-1 plan* in place. The counties then distribute the funds to the PSAPs within their service district to operate Michigan's 9-1-1 system.
- (3) Counties - Per capita distributions: These expenditures are each county's share of the 9-1-1 service charges collected by the Department of Treasury and distributed based on the county populations to all counties that have a final 9-1-1 plan in place. The counties then distribute the funds to the PSAPs within their service district to operate Michigan's 9-1-1 system.
- (4) Public safety answering points - Training: These expenditures are payments to PSAPs for training personnel assigned to 9-1-1 centers. The submission of a request for funds and approval by the State 9-1-1 Committee are required before funds can be distributed to the PSAPs.
- (5) State police administration: These expenditures are costs incurred by MSP to administer the Act, maintain the office of the State 9-1-1 coordinator, and operate a regional dispatch center.

- (6) Department of Treasury - Emergency 9-1-1 administration: These expenditures are administrative costs incurred by the Department of Treasury as authorized by Act 113, P.A. 2013, for fiscal year 2012-13 and Act 146, P.A. 2011, for fiscal year 2011-12.
- d. Restricted revenues - authorized: Revenues that, by statute (Act 32, P.A. 1986, as amended), are restricted and authorized for use to a particular program or activity. Generally, these revenues may be expended upon receipt without additional legislative authorization.
- e. Restricted revenues - not authorized or used: Revenues that, by statute, (Act 32, P.A. 1986, as amended), are restricted for use to a particular program or activity. Generally, the expenditure of the restricted revenues is subject to annual legislative appropriation.

INDEPENDENT AUDITOR'S REPORT ON
INTERNAL CONTROL AND COMPLIANCE



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AUDITOR GENERAL

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

Sheriff Dale R. Gribler, Chair
State 9-1-1 Committee
and
Colonel Kriste Kibbey Etue, Director
Michigan Department of State Police
333 South Grand Avenue
Lansing, Michigan

Mr. R. Kevin Clinton, State Treasurer
Richard H. Austin Building
Lansing, Michigan

Dear Sheriff Gribler, Colonel Etue, and Mr. Clinton:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial schedules of the Emergency 9-1-1 Fund, Michigan Department of State Police and Department of Treasury, for the fiscal years ended September 30, 2013 and September 30, 2012 and the related notes to the financial schedules and have issued our report thereon dated June 9, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial schedules, we considered the Fund's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial schedules, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Fund's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial

schedules will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Fund's financial schedules are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial schedule amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sincerely,



Doug Ringler, C.P.A., C.I.A.
Auditor General
June 9, 2014

GLOSSARY

Glossary of Abbreviations and Terms

9-1-1 service charge	The charge that is required to be collected by a service supplier from a service user.
9-1-1 system	A system for providing a 9-1-1 service, which allows service users to reach a PSAP by dialing 9-1-1.
deficiency in internal control over financial reporting	The design or operation of a control that does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.
FCC	Federal Communications Commission.
final 9-1-1 plan	A plan prepared by one or more counties for implementing a 9-1-1 system in a specified 9-1-1 service district with final modifications, if necessary, from the tentative 9-1-1 plan.
financial audit	An audit that is designed to provide reasonable assurance about whether the financial schedules of an audited entity are presented fairly, in all material respects, in accordance with the applicable financial reporting framework.
generally accepted accounting principles (GAAP)	A technical accounting term that encompasses the conventions, rules, guidelines, and procedures necessary to define accepted accounting practice at a particular time; also cited as "accounting principles generally accepted in the United States of America."

internal control	A process, effected by those charged with governance, management, and other personnel, designed to provide reasonable assurance about the achievement of the entity's objectives with regard to the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.
local exchange provider (LEP)	A provider of basic local exchange service, which means the provision of an access line and usage within a local calling area for the transmission of high quality two-way interactive switched voice or data communication.
material misstatement	A misstatement in the financial schedules that causes the schedules to not present fairly the financial position or the changes in financial position, and, where applicable, cash flows thereof, in accordance with the applicable financial reporting framework.
material weakness in internal control over financial reporting	A deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial schedules will not be prevented, or detected and corrected, on a timely basis.
modified opinion	A qualified opinion, an adverse opinion, or a disclaimer of opinion.
MSP	Michigan Department of State Police.
prepaid consumer	A person who purchases prepaid wireless telecommunications services in a retail transaction.
prepaid wireless 9-1-1 surcharge	The fee that is required to be collected by a seller from a prepaid consumer.

public safety answering point (PSAP)	A communications facility operated on a 24-hour basis assigned the responsibility by a public agency or county to receive 9-1-1 calls and to dispatch public safety response services.
retail transaction	The purchase of prepaid wireless telecommunications service from a seller for any purpose other than resale.
seller	A person who sells prepaid wireless telecommunications to another person.
service supplier	An individual, a corporation, a partnership, an association, a governmental entity, or any other legal entity providing a communications service to a service user in this State.
service user	An individual, a corporation, a partnership, an association, a governmental entity, or any other legal entity receiving a communications service (such as local telephone service or cellular telephone service).
significant deficiency in internal control over financial reporting	A deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.
SOMCAFR	<i>State of Michigan Comprehensive Annual Financial Report.</i>
unmodified opinion	The opinion expressed by the auditor when the auditor, having obtained sufficient appropriate audit evidence, concludes that the financial schedules are presented fairly, in all material respects, in accordance with the applicable financial reporting framework.

