



Michigan  
*Office of the Auditor General*  
**REPORT SUMMARY**

**Financial Audit**

*Including the Provisions of the Single Audit Act  
 October 1, 1999 through September 30, 2001*

**Michigan Department of State Police (MSP)**

**Report Number:  
 55-100-02**

**Released:  
 June 2002**

A Single Audit is designed to meet the needs of all financial report users, including an entity's federal grantor agencies. The audit determines if the financial schedules and/or financial statements are fairly presented; considers internal control over financial reporting and internal control over federal program compliance; determines compliance with State compliance requirements material to the financial schedules and/or financial statements; and assesses compliance with direct and material requirements of the major federal programs.

**Financial Schedules:**

**Auditor's Report Issued**

We issued an unqualified opinion on MSP's financial schedules.

~ ~ ~ ~ ~

**Internal Control Over Financial Reporting**

We did not identify any material weaknesses in internal control over financial reporting. However, we did identify reportable conditions (Findings 1 through 4).

~ ~ ~ ~ ~

**Noncompliance Material to  
 the Financial Schedules**

We did not identify any instances of noncompliance applicable to the financial schedules that are required to be reported under *Government Auditing Standards*.

~ ~ ~ ~ ~

**Federal Awards:**

**Auditor's Reports Issued on Compliance**

We audited 8 programs as major programs and issued 8 unqualified opinions. The federal programs audited as major programs are identified on the back of this summary.

~ ~ ~ ~ ~

**Internal Control Over Major Programs**

We did not identify any material weaknesses in internal control over major programs. However, we did identify reportable conditions (Findings 5 through 8).

~ ~ ~ ~ ~

**Required Reporting of Noncompliance**

We identified instances of noncompliance that are required to be reported in accordance with U.S. Office of Management and Budget (OMB) Circular A-133 (Findings 5 through 7).

~ ~ ~ ~ ~

**Systems of Accounting and Internal Control:**

We determined that MSP was in substantial compliance with Sections

18.1483 - 18.1487 of the *Michigan Compiled Laws*. However, we did identify a reportable condition (Finding 1).

~ ~ ~ ~ ~

We audited the following programs as major programs:

<u>CFDA Number</u>	<u>Program Title</u>	<u>Compliance Opinion</u>
07	High Intensity Drug Trafficking Areas (HIDTA)	Unqualified
16.554	National Criminal History Improvement Program (NCHIP)	Unqualified
16.579	Byrne Formula Grant Program	Unqualified
20.218	National Motor Carrier Safety	Unqualified
20.600, 20.601, 20.602, 20.603, and 20.604	Highway Safety Cluster	Unqualified
83.543	Individual and Family Grants	Unqualified
83.548	Hazard Mitigation Grant	Unqualified
83.552	Emergency Management Performance Grants	Unqualified

A copy of the full report can be obtained by calling 517.334.8050 or by visiting our Web site at: [www.state.mi.us/audgen/](http://www.state.mi.us/audgen/)



Michigan Office of the Auditor General  
201 N. Washington Square  
Lansing, Michigan 48913

**Thomas H. McTavish, C.P.A.**  
Auditor General

**James S. Neubecker, C.P.A., C.I.A., D.P.A.**  
Executive Deputy Auditor General

**Michael J. Mayhew, C.P.A.**  
Deputy Auditor General for Audits