Michigan

Office of the Auditor General

REPORT SUMMARY

Financial Audit

Michigan Liquor Control Commission (MLCC) Department of Consumer and Industry Services

October 1, 1999 through September 30, 2001

Report Number:
63-160-02

Released:
August 2002

A financial audit determines if the financial statements are fairly presented; considers internal control over financial reporting; and determines compliance with State compliance requirements material to the financial statements. This financial audit of MLCC was conducted as part of the constitutional responsibility of the Office of the Auditor General.

Financial Statements:

Auditor's Report Issued

We issued an unqualified opinion on the Liquor Purchase Revolving Fund financial statements.

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Internal Control Over Financial Reporting

We did not report any findings related to internal control over financial reporting.

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Noncompliance Material to the Financial Statements

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

Background:

MLCC is governed by Sections 436.1101 - 436.2303 of the *Michigan Compiled Laws* (Act 58, P.A. 1998, the Michigan Liquor Control Code of 1998). MLCC consists of five members, each appointed for a term of four years by the Governor with the advice and consent of the Senate. The responsibilities of MLCC include the oversight of alcoholic liquor distribution within the State; licensing of the manufacture, importation, and sale of liquor; levy and collection of excise and specific taxes on liquor, beer, and wine; and enforcement of the Michigan Liquor Control Code.

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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: www.state.mi.us/audgen/

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