



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

*Performance and Financial Audit*  
*Michigan Justice Training Fund (MJTF)*  
*Michigan Commission on Law Enforcement*  
*Standards (MCOLES)*  
*Michigan Department of State Police*

Report Number:  
 55-101-03

Released:  
 November 2004

*MCOLES is responsible for distributing funds from MJTF in accordance with Act 302, P.A. 1982. MCOLES makes a law enforcement distribution, totaling 60% of the funds, on a per capita basis to be used for in-service criminal justice training. MCOLES is also responsible for distributing 40% of the funds on a competitive grant basis to State and local agencies providing in-service criminal training programs.*

***Audit Objective:***

To assess the effectiveness and efficiency of MCOLES in administering MJTF.

***Audit Conclusion:***

We determined that MCOLES was generally effective in administering MJTF.

***Noteworthy Accomplishments:***

MCOLES worked toward completion of a strategic plan, which was designed to meet the objectives of Executive Order No. 2001-5.

***Reportable Conditions:***

MCOLES needs to improve its monitoring process to verify expenditures reported by recipients of law enforcement distributions and competitive grants (Finding 1).

MCOLES did not have an effective and efficient grant process to ensure the timely receipt of required reports and the timeliness of payments to its grantees (Finding 2).

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***Audit Objective:***

To audit the MJTF financial schedules for the fiscal years ended September 30, 2003 and September 30, 2002.

***Audit Conclusion:***

We expressed an unqualified opinion on the MJTF financial schedules.

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***Audit Objective:***

To assess and report on MCOLES's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the financial schedules and on its internal control over financial reporting, based on our audit of the financial schedules.

***Audit Conclusion:***

Our assessment of compliance did not disclose any instances of noncompliance that could have a direct and material effect on the financial schedules. Also, our

assessment of internal control over financial reporting did not disclose any material weaknesses.

**Reportable Condition:**

MCOLES did not verify that MJTF revenue received was complete (Finding 3).

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**Agency Response:**

Our audit report contains 3 findings and 3 corresponding recommendations. The agency's preliminary responses indicate that MCOLES agrees and will comply with all of the recommendations.

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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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