



Michigan
Office of the Auditor General
REPORT SUMMARY

*Financial Audit
Including the Provisions of the Single Audit Act*

Report Number:
55-100-06

Michigan Department of State Police

October 1, 2003 through September 30, 2005

Released:
June 2006

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 a qualified opinion on the Michigan Department of State Police's (MSP's) financial schedules.

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Internal Control Over Financial Reporting

We identified reportable conditions related to internal control over financial reporting (Findings 1 through 3). We consider Finding 1 to be a material weakness.

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**Noncompliance or Other Matters
Material to the Financial Schedules**

We did not identify any instances of noncompliance or other matters applicable to the financial schedules that are required to be reported under *Government Auditing Standards*. However, we did identify reportable conditions (Findings 1 through 3).

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Federal Awards:

Auditor's Reports Issued on Compliance

We audited 11 programs as major programs and issued 8 unqualified opinions and 3 qualified opinions. The opinions issued by major program are identified on the back of this summary.

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Internal Control Over Major Programs

We identified reportable conditions related to internal control over major programs (Findings 4 through 6). We consider Findings 4 and 6 to be material weaknesses.

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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 4 through 6).

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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*.

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We audited the following programs as major programs:

<u>CFDA Number</u>	<u>Program or Cluster Title</u>	<u>Compliance Opinion</u>
16.007/97.004	State Domestic Preparedness Equipment Support Program	Qualified
16.011/97.008	Urban Areas Security Initiative	Qualified
16.564	Crime Laboratory Improvement - Combined Offender DNA Index System Backlog Reduction	Unqualified
16.579	Byrne Formula Grant Program	Unqualified
20.218	National Motor Carrier Safety	Unqualified
20.600, 20.601, 20.602, 20.603, 20.604, and 20.605	Highway Safety Cluster	Unqualified
21**	Jobs and Growth Tax Relief Reconciliation Act of 2003	Unqualified
83.548/97.039	Hazard Mitigation Grant	Unqualified
83.552/97.042	Emergency Management Performance Grants	Unqualified
83.562	State and Local All Hazards Emergency Operations Planning	Qualified
97.067	Homeland Security Grant Program	Unqualified

** CFDA number is not available. Number derived from federal agency number.

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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