

STATE OF MICHIGAN
DEPARTMENT OF ATTORNEY GENERAL



MIKE COX
ATTORNEY GENERAL

P.O. Box 30212
LANSING, MICHIGAN 48909

December 17, 2007

Lisa Webb Sharpe, Director
Department of Management and Budget
320 S. Walnut, P.O. Box 30026
First Floor, Lewis Cass Building
Lansing, MI 48909

Dear Ms. Sharpe:

RE: Final Plan - Auditor General Report 10/1/2004 - 9/30/2006

DMB Administrative Guide to State Government Policy 1280.02 requires all state departments to submit a Final Plan along with a response summary sheet in response to findings contained in audit reports of the Office of the Auditor General (OAG). The OAG has issued their final report for the Financial Audit of the Department of Attorney General, including the provisions of the Single Audit Act, for the period October 1, 2004, through September 30, 2006.

Any questions regarding this submittal should be directed to James Selleck, Director of the Office of Fiscal Management, at 335-6920.

Sincerely,

Signature Redacted

Carol L. Isaacs
Chief Deputy Attorney General

Enclosures

c: Office of the Budget
Office of Financial Management
Office of the Auditor General
House Fiscal Agency

Executive Office
House Appropriations
Senate Appropriations
Senate Fiscal Agency



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
OFFICE OF THE STATE BUDGET
LANSING

ROBERT L. EMERSON
DIRECTOR

August 24, 2007

The Honorable Mike Cox
Attorney General
G. Mennen Williams Building
Lansing, Michigan 48913

RE: Auditor General's Financial Audit, Including the Provisions of the Single Audit Act, of the Department of Attorney General (#111-0100-07) for the period October 1, 2004 through September 30, 2006.

Dear Mr. Cox:

I am writing on behalf of Bob Emerson, State Budget Director, regarding the Office of Financial Management's responsibilities as stated in Administrative Guide Section 1280.02. We have reviewed your response to the audit cited above and determined that it meets the requirements of Section 1280.02. You may now distribute copies of your response to the agencies listed in that section.

Please note that acceptance of your audit response does not imply endorsement of any increases in funding. As always, the Office of the State Budget encourages you to find ways to comply with the audit recommendations without increasing required resources. If you believe that additional resources are needed to comply with the audit recommendations, a request should be submitted to the Office of the State Budget in accordance with the annual budget instructions.

If you or your staff have any questions, please contact Mr. Doug Ringler, Director, Support Services Division, at (517) 373-4010.

Sincerely,

Signature Redacted

Michael J. Moody, Director
Office of Financial Management

cc: Office of Budget Development-SBO
Office of the Auditor General

Richard Ruelle-AG
Audit File

EXHIBIT A

ATTORNEY GENERAL

Audit Response Summary

10/1/2004 – 9/30/2006

1. Citations complied with: 1110701
2. Citations the agency agrees with and will comply with: N/A
3. Citations the agency disagrees with: N/A

DEPARTMENT OF ATTORNEY GENERAL

Corrective Action Plan

As of May 21, 2007

FINDINGS RELATED TO THE FINANCIAL SCHEDULES

Finding Number: 1110701
Finding Title: Internal Control Over Financial Reporting and Accounting

Management Views: The Department of Attorney General agrees with the recommendation.

Corrective Action: The Department will continue to monitor and provide guidance regarding the proper accounting treatment to its client agencies. The Department will notify them when the reimbursement for legal services is not consistent with the interagency agreement or with the State of Michigan Financial Management Guide (Chapter 16) and generally accepted accounting principles.

Anticipated Completion Date: April 24, 2007
Responsible Individual: James Selleck, Director of the Office of Fiscal Management
