



Michigan
Office of the Auditor General
REPORT SUMMARY

Financial Audit
Michigan Justice Training Fund
Michigan Commission on Law Enforcement
Standards
Michigan Department of State Police
October 1, 2003 through September 30, 2005

Report Number:
 55-101-05

Released:
 October 2006

A financial audit determines if the financial schedules are fairly presented, considers internal control over financial reporting, and determines compliance with State compliance requirements material to the financial schedules. This financial audit of the Michigan Justice Training Fund (MJTF) was conducted as part of the constitutional responsibility of the Office of the Auditor General.

Financial Schedules:

Auditor's Report Issued

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

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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 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*.

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Background:

MJTF is a restricted subfund within the General Fund and receives a percentage

distribution of court fines, fees, and assessments collected by the courts as outlined in Sections 600.181(3) and 600.181(4) of the *Michigan Compiled Laws*. The Michigan Commission on Law Enforcement Standards (MCOLES) and the Michigan Department of State Police are responsible for the distribution of the funds from MJTF in accordance with Act 302, P.A. 1982, as amended.

MCOLES distributes 60% of the funds to law enforcement agencies for in-service criminal justice training of their law enforcement officers on a per capita basis. MCOLES also distributes 40% of the funds, less administrative costs, on a competitive grant basis to State and local agencies providing in-service criminal training programs for criminal justice entities. The competitive grant distribution is made based on a review of submitted applications.

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<http://audgen.michigan.gov>



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