Michigan

Office of the Auditor General

REPORT SUMMARY

Financial Audit

Including the Provisions of the Single Audit Act

Report Number:
551-0100-08

Michigan Department of State Police

October 1, 2005 through September 30, 2007

Released:
June 2008

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

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Internal Control Over Financial Reporting

We identified a significant deficiency in internal control over financial reporting (Finding 1). We do not consider this significant deficiency to be a material weakness.

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Noncompliance and 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 other instances of noncompliance (Finding 1).

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Federal Awards:

Auditor's Reports Issued on Compliance

We audited 8 programs as major programs and issued 8 unqualified opinions. The federal programs audited as major programs are identified on the back of this summary.

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Internal Control Over Major Programs

We identified a significant deficiency in internal control over federal program compliance (Finding 2). We do not consider this significant deficiency to be a material weakness.

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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 (Finding 2).

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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:

CFDA Number	***Program or Cluster Title***	***Compliance Opinion***
16.007/97.004 and 97.067	State Domestic Preparedness Equipment Support Program and Homeland Security Grant Program	Unqualified
16.011/97.008	Urban Areas Security Initiative	Unqualified
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	Unqualified
16.564	Crime Laboratory Improvement - Combined Offender DNA Index System Backlog Reduction	Unqualified
16.738	Edward Byrne Memorial Justice Assistance Grant Program	Unqualified
20.600, 20.601, 20.602, 20.604, 20.605, 20.610, and 20.612	Highway Safety Cluster	Unqualified
83.548/97.039	Hazard Mitigation Grant	Unqualified
97.042	Emergency Management Performance Grants	Unqualified

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

Michigan Office of the Auditor General
201 N. Washington Square
Lansing, Michigan 48913

Thomas H. McTavish, C.P.A.
Auditor General

Scott M. Strong, C.P.A., C.I.A.
Deputy Auditor General