



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, 2005 through September 30, 2007

Report Number:
551-0101-07

Released:
May 2008

A financial audit determines if the financial schedules are fairly presented; considers internal control over financial reporting; and determines compliance with requirements material to the financial schedules. This financial audit of the Michigan Justice Training Fund (MJTF) was conducted in accordance with Section 18.429 of the Michigan Compiled Laws.

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 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*.

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Background:

MJTF is a restricted subfund within the General Fund and receives a percentage of court fines, fees, and assessments

collected by the courts as outlined in Section 600.181(4) of the *Michigan Compiled Laws*. The Michigan Commission on Law Enforcement Standards and the Michigan Department of State Police are responsible for the legally required distribution of funds from MJTF.

Act 302, P.A. 1982, as amended, requires 60% of the funds to be distributed to law enforcement agencies for in-service criminal justice training of their law enforcement officers on a per capita basis.

Further, Act 302 requires the distribution of 40% of the funds, less administrative costs, on a competitive grant basis to State and local agencies that provide in-service criminal training programs for criminal justice training entities. The competitive grant distribution is made based on a review of submitted applications.

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