



Michigan  
Office of the Auditor General  
**REPORT SUMMARY**

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

Report Number:  
950-0150-09

*State-Funded Judicial Operations*

*October 1, 2006 through September 30, 2008*

Released:  
June 2009

*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 State-funded judicial operations' financial schedules.

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**Internal Control Over Financial Reporting**

We identified significant deficiencies in internal control over financial reporting (Findings 1 and 2). We do not consider these significant deficiencies to be material weaknesses.

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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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**Federal Awards:**

**Auditor's Reports Issued on Compliance**

We audited 5 programs as major programs and issued 5 unqualified opinions. The State-funded judicial operations expended a total of \$9.2 million in federal awards during the two-year period ended September 30, 2008. 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 significant deficiencies in internal control over federal program compliance (Finding 3). We consider Finding 3 to contain a material weakness.

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**Required Reporting of Noncompliance**

We did not identify any instances of noncompliance that are required to be reported in accordance with U.S. Office of Management and Budget (OMB) Circular A-133.

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We audited the following programs as major programs:

<u>CFDA Number</u>	<u>Program Title</u>	<u>Compliance Opinion</u>
16.554	National Criminal History Improvement Program	Unqualified
16.738	Edward Byrne Memorial Justice Assistance Grant Program	Unqualified
20.601, 20.604, 20.605, and 20.610	Highway Safety Cluster	Unqualified
93.586	State Court Improvement Program	Unqualified
93.597	Grants to States for Access and Visitation Programs	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>



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