



Michigan
Office of the Auditor General
REPORT SUMMARY

Financial Audit

Report Number:
 271-0265-10

Emergency 9-1-1 Fund

*Michigan Department of State Police and
 Department of Treasury*

Released:
 November 2010

October 1, 2007 through September 30, 2009

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 Emergency 9-1-1 Fund was required by Act 32, P.A. 1986, as amended.

Financial Schedules:

Auditor's Report Issued

We issued an unqualified opinion on the Emergency 9-1-1 Fund's financial schedules.

~ ~ ~ ~ ~

Internal Control Over Financial Reporting

We did not report any findings related to internal control over financial reporting.

~ ~ ~ ~ ~

**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*.

~ ~ ~ ~ ~

Background:

The Fund was created in 1999 to provide funding to implement Act 32, P.A. 1986, as amended, known as the Emergency 9-1-1 Service Enabling Act, and to implement the Federal Communications Commission's (FCC's) wireless emergency service order. The wireless emergency service order provides for enhanced 9-1-1 service to identify the location and telephone number of a mobile telephone caller. As of May 2008, all Michigan counties were compliant with the FCC's wireless emergency service order. Legislation revised the Act in fiscal year 2007-08 to provide for the ongoing costs of operating, maintaining, upgrading, and other reasonable and necessary expenditures for Michigan's 9-1-1 system. These costs are supported by 9-1-1 service charges collected by service suppliers from service users and remitted to the Emergency 9-1-1 Fund and directly to counties.

~ ~ ~ ~ ~

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