



STATE OF MICHIGAN
DEPARTMENT OF STATE POLICE
LANSING

RICK SNYDER
GOVERNOR

COL. KRISTE KIBBEY ETUE
DIRECTOR

August 17, 2012

Mr. Douglas Ringler, Director
Office of Internal Audit Services
State Budget Office
P.O. Box 30026
Lansing, Michigan 48909

Subject: 2012 Performance Audit Emergency 9-1-1 Fund
Final Plan and Audit Response Summary

Dear Mr. Ringler:

The State of Michigan, Financial Management Guide, Part VII, Chapter 4, Section 100, requires each department to submit a plan addressing audit citations and recommendations made by the Office of the Auditor General.

Attached are the final plan and audit response summary for the performance audit for the Emergency 9-1-1 Fund of the Michigan State Police for the period October 1, 2008 through September 30, 2010.

Sincerely,

Signature Redacted

Jacqueline Reese
Internal Control Coordinator

Attachments

cc Executive Office
Office of the Auditor General
House Appropriations Subcommittee
Senate Appropriations Subcommittee
House Fiscal Agency
Senate Fiscal Agency
Mr. Shawn Sible
Ms. Harriet Miller-Brown

H:\OAG\2012 911 Perf Audit\final plan cover letter

FINAL PLAN

**Performance Audit
Of the
Emergency 911 Fund
Of the
Michigan Department of State Police
October 1, 2008 through September 30, 2010**

Audit Findings:

1. Service Charge Revenue

- A. OAG Recommendation:** We recommend that MSP and the Department of Treasury pursue amendatory legislation and other measures necessary to ensure that all service suppliers collect and remit all emergency 9-1-1 service charge revenue.
- B. Agency Response:** MSP has provided information necessary for amendatory legislation. MSP has already begun to work with the State 9-1-1 Committee, in conjunction with the Attorney General's counsel to the 911 Committee, to pursue collection through the Michigan Public Service Commission. Additionally, the State 9-1-1 Office has expanded research to track providers in the State 9-1-1 database to compare to the Treasury remittance information.

2. Prepaid County Service Charge Calculation

- A. OAG Recommendation:** We recommend that MSP seek amendatory legislation or an Attorney General Opinion regarding the calculation of the county 9-1-1 charge rate for prepaid service users
- B. Agency Response:** Amendatory legislation has been submitted, HB 5468, which would change the current method of prepaid 9-1-1 fee collection and remittance to a point of sale type of collection.

3. PSAP Audit Requirement

- A. OAG Recommendation:** We recommend that MSP ensure that county PSAP expenditures are audited.
- B. Agency Response:** Amendatory legislation has been submitted, HB 5561, which would clarify the requirement for an annual audit of the PSAPs. MSP notified the State 9-1-1 Committee meeting at the March 2012 meeting of the audit findings and the requirements for audit. In addition, MSP will request the Executive Committee of the State 9-1-1 Committee to make a recommendation to the State 9-1-1 Committee regarding audit standards that PSAPs will be required to follow.

AUDIT RESPONSE SUMMARY

Performance Audit
Of the
Emergency 9-1-1 Fund
Of the
Michigan Department of State Police

October 1, 2008 through September 30, 2010

1. Citations the agency has complied with:

No. 1 and 2

2. Citations the agency agrees with and will comply with:

No. 3: Target date – June 30, 2012

3. Citations the agency disagrees with

None