



OAG

Office of the Auditor General

Report Summary

Financial Audit Including Report on Internal Control, Compliance, and Other Matters

Emergency 9-1-1 Fund

Michigan Department of State Police and Department of Treasury Fiscal Years Ended September 30, 2015 and September 30, 2014

**Report Number:
271-0265-16**

**Released:
October 2016**

The Emergency 9-1-1 Fund was created in 1999 to provide funding to implement Public Act 32 of 1986, as amended, known as the Emergency 9-1-1 Service Enabling Act, and to implement the Federal Communications Commission's wireless emergency service order. The Act was subsequently amended to provide for the ongoing costs of operating, maintaining, and upgrading Michigan's 9-1-1 system. The Fund is administered by the Michigan Department of State Police and the Department of Treasury. This financial audit of the Emergency 9-1-1 Fund is required by Public Act 32 of 1986, as amended.

Auditor's Report Issued

UNMODIFIED OPINION

MODIFIED OPINION

We issued an unmodified opinion on the Fund's financial schedules to reflect that they were fairly presented, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

| Findings Related to Internal Control, Compliance, and Other Matters | Material Weakness | Significant Deficiency | Agency Preliminary Response |
|---|--------------------------|-------------------------------|------------------------------------|
| Treasury did not ensure that its 9-1-1 database (its subsidiary record for the Emergency 9-1-1 Fund) was accurate and up to date. We identified revenue of approximately \$330,000 that may not have been collected and the need for reconciliations that could result in over \$2 million in additional collections (<u>Finding #1</u>). | | X | Agrees |

A copy of the full report can be
obtained by calling 517.334.8050
or by visiting our Web site at:
www.audgen.michigan.gov

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

Doug A. Ringler, CPA, CIA
Auditor General

Laura J. Hirst, CPA
Deputy Auditor General