



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF STATE POLICE
LANSING



COL. EDDIE L. WASHINGTON, JR.
DIRECTOR

July 15, 2010

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

Subject: Financial Audit – Emergency 9-1-1 Fund
Final Performance 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 financial audit of Michigan State Police's Emergency 9-1-1 Fund for the period October 1, 2006 through September 30, 2008.

Sincerely,

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
Lt. Col. Kriste Kibbey Etue
Harriet Miller-Brown

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FINAL PLAN
Financial Audit
Of the
Emergency 911 Fund
Of the
Michigan Department of State Police
October 1, 2006 through September 30, 2008

Audit Findings:

1. Accounting and Reporting Procedures

- A. OAG Recommendation:** We recommend that MSP and the Department of Treasury develop additional internal control procedures to ensure the proper recording of revenue and expenditures.
- B. Agency Response:** MSP has prepared informational guidance regarding the source of revenue, obtaining relevant source documentation, profile review and the recording of transactions. PA 165 of 2007 implemented MCL 484.1408(4)(b) which transferred the invoice approval process from the Emergency 911 Service Committee to the Commission.

2. Revenue Collection

- A. OAG Recommendation:** We recommend that MSP and the Department of Treasury develop additional procedures for the collection of 9-1-1 service charges.

We also recommend that MSP and the Department of Treasury continue to request statutory changes related to the collection of 9-1-1 service charges from service suppliers.

- B. Agency Response:** MSP has entered into an Addendum to the Inter-Agency Agreement and a disclosure agreement to receive revenue information. MSP is working with the Attorney General's office regarding compliance enforcement. Development of a procedure is ongoing.

AUDIT RESPONSE SUMMARY

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

October 1, 2006 through September 30, 2008

1. Citations the agency has complied with:

No. 1

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

No. 2: Target date – September 30, 2010

3. Citations the agency disagrees with

None