



STATE OF MICHIGAN
DEPARTMENT OF STATE POLICE
LANSING

RICK SNYDER
GOVERNOR

COL. KRISTE KIBBEY ETUE
DIRECTOR

September 16, 2014

Office of Internal Audit Services, Director
Office of the State Budget
George Romney Building
111 South Capitol, 6th Floor
Lansing, Michigan 48913

Subject: Financial Audit – Michigan Justice Training Fund
Michigan Commission on Law Enforcement Standards
Preliminary Plan and Audit Response Summary

Dear Director:

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 the Michigan Justice Training Fund, Michigan Commission on Law Enforcement Standards of the Michigan State Police for the period October 1, 2011 through September 30, 2013.

Sincerely,

Signature Redacted

Jacqueline Reese
Internal Control Coordinator

Attachments (2)

cc Executive Office
Office of the Auditor General
House Appropriations Subcommittee
Senate Appropriations Subcommittee
House Fiscal Agency
Senate Fiscal Agency
Col. Kriste Kibbey Etue
Lt. Col. Richard Arnold
Mr. David Harvey

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Final Plan
To The Financial Audit
Of The
Michigan Commission on Law Enforcement Standards –
Michigan Justice Training Fund
Michigan Department of State Police
For The Period 10/1/11 through 9/30/13

Audit Finding:

1. Unobligated Funds

A. OAG Recommendation

We recommend that MCOLES implement a control to ensure that it identifies all unobligated MJTF funds eligible for competitive grant awards on an annual basis.

B. Agency Response

MCOLES has implemented an internal control, which includes an additional review and reconciliation, to ensure prior year unobligated Michigan Justice Training funds eligible for competitive grant awards were identified. During the 2014-2015 competitive grant process MCOLES will award the currently identified old balance of unobligated funds carried forward by MCOLES pursuant to MCL 18.425(2).

Audit Response Summary
To The Financial Audit
Of The
Michigan Commission on Law Enforcement Standards –
Michigan Justice Training Fund
Michigan Department of State Police
For The Period 10/1/11 through 9/30/13

1. Citations the agency has complied with:

No. 1

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

None

3. Citations the agency disagrees with:

None