



OAG

Office of the Auditor General

Report Summary

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

Report Number:
271-0265-17

Emergency 9-1-1 Fund

Michigan Department of State Police and Department of Treasury

Released:
November 2017

Fiscal Years Ended September 30, 2016 and September 30, 2015

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. The Act requires this financial audit.

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's 9-1-1 database did not provide an accurate record of collections from suppliers and retailers (remitters), limiting its ability to identify delinquent remitters (<u>Finding #1</u>).		X	Agrees

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