



OAG

Office of the Auditor General

Report Summary

Financial Audit Including Report on Internal Control, Compliance, and Other Matters Michigan Justice Training Fund (MJTF) Michigan Commission on Law Enforcement Standards (MCOLES) Michigan Department of State Police (MSP) Fiscal Years Ended September 30, 2022 and September 30, 2021

Report Number:
551-0101-23

Released:
September 2023

MJTF was created within the State's General Fund to provide funds for training law enforcement officials and others in the criminal justice community. We conducted this financial audit in accordance with Section 18.429 of the *Michigan Compiled Laws*.

Auditor's Report Issued

UNMODIFIED OPINION

MODIFIED OPINION

We issued an unmodified opinion on the MJTF financial schedule to reflect that it was 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
MSP did not record a \$758,483 year-end revenue accrual in the MJTF financial schedule (Finding 1).	X		Agrees

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