



STATE OF MICHIGAN
DEPARTMENT OF STATE POLICE
LANSING

GRETCHEN WHITMER
GOVERNOR

COL. JAMES F. GRADY II
DIRECTOR

March 22, 2024

Rick Lowe, Chief Internal Auditor
State Budget Office
Office of Internal Audit Services
111 S Capitol Ave
7th Floor, Romney Building
Lansing MI 48933

Dear Mr. Lowe:

In accordance with the State of Michigan, Financial Management Guide, Part VII, enclosed is our final corrective action plan to address the recommendation contained within the Office of Auditor General report of the Michigan Department of State Police, Michigan Commission on Law Enforcement Standards, Michigan Justice Training Fund.

If you have any questions regarding the corrective action plan, please feel free to contact me.

Sincerely,

A handwritten signature in cursive script that reads "Jacqueline Reese".

Jacqueline Reese
Internal Control Coordinator

Enclosure

c: Executive Office
Office of the Auditor General
House Fiscal Agency
Senate Fiscal Agency
House Appropriations Committee
Senate Appropriations Committee
Col. James F. Grady II
Lt. Col. Michael Krumm
Mr. Timothy Bourgeois

Michigan Department of State Police
Michigan Commission on Law Enforcement Standards
Michigan Justice Training Fund (551-0101-23)
Issued by Office of the Auditor General (OAG)
September 28, 2023
Department Final Corrective Action Plan

Summary Response Matrix

	Complied	Will Comply	Partially Complied	Will Not Comply
Agrees	1			
Partially Agrees				
Disagrees				

Final Corrective Action Plan (CAP)

Finding 1: Improvements needed to ensure completeness of year-end revenue accruals.

Recommendation: We recommend that MSP ensure revenues distributed to the MJTF are recorded to the proper fiscal year.

Department Response/Management Views: MSP agrees and has complied.

Corrective action steps that have been implemented:

During the course of the audit, it was determined that revenue received by Treasury in October 2022 was revenue for fiscal year 2022. MSP corrected the financial schedules to reflect the correct fiscal year 2022 amount. *Completion Date – 9/30/2023*

Based on further analysis of the distribution of court revenue received by Treasury to multiple departments, it was determined that prospectively, Treasury will record the receivable for the October distribution for all agencies in their respective funds and record the accompanying reversal in the new year rather than each agency doing this separately. Treasury recorded the fiscal year 2023 receivable on 11/3/23. *Completion Date – 11/3/2023*

Overall Compliance Date: 11/3/2023

Responsible Individual: Julie Eisinger