



Michigan  
*Office of the Auditor General*  
**REPORT SUMMARY**

*Financial Audit*  
*Commercial Mobile Radio Service*  
*Emergency Telephone Fund*  
*Department of Treasury*  
*October 1, 2001 through September 30, 2003*

Report Number:  
 27-265-04

Released:  
 November 2004

*A financial audit determines if the financial schedules are fairly presented; considers internal control over financial reporting; and determines compliance with State compliance requirements material to the financial schedules. This financial audit of the Commercial Mobile Radio Service (CMRS) Emergency Telephone Fund was conducted as part of the constitutional responsibility of the Office of the Auditor General.*

***Financial Schedules:***

**Auditor's Report Issued**

We issued an unqualified opinion on the CMRS Emergency Telephone Fund's financial schedules.

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**Internal Control Over Financial Reporting**

We did not report any findings related to internal control over financial reporting.

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**Noncompliance Material to  
 the Financial Schedules**

We did not identify any instances of noncompliance applicable to the financial schedules that are required to be reported under *Government Auditing Standards*.

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***Background:***

The CMRS Emergency Telephone Fund was created to implement the Federal Communications Commission's wireless emergency service order to provide enhanced 911 service. Enhanced 911 service provides for the identification of the location and telephone number of a mobile telephone caller. The Fund was established statutorily through an amendment to Act 32, P.A. 1986, by Act 78, P.A. 1999. Further, Act 244, P.A. 2003, revised the revenues and expenditures of the Fund. Act 32, P.A. 1986, is repealed, effective December 31, 2006.

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A copy of the full report can be  
obtained by calling 517.334.8050  
or by visiting our Web site at:  
<http://audgen.michigan.gov>



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