



Michigan
Office of the Auditor General
REPORT SUMMARY

Financial Audit
Commercial Mobile Radio Service
Emergency Telephone Fund
Department of Treasury and
Michigan Department of State Police
October 1, 2003 through September 30, 2005

Report Number:
271-0265-06

Released:
December 2006

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 required by Act 78, P.A. 1999.

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 and Other Matters
Material to the Financial Schedules**

We did not identify any instances of noncompliance or other matters 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 established by Act 78, P.A. 1999. The Fund was created to implement Act 32, P.A. 1986, known as the Emergency Telephone Service Enabling Act, and the Federal Communications Commission's wireless emergency service order. The emergency wireless service order provides for enhanced 911 service to identify the location and telephone number of a mobile telephone caller. Act 244, P.A. 2003, revised the service fees and allowable expenditures of the Fund and Act 89, P.A. 2004, revised allowable expenditures from the restricted revenues - not authorized/not used. During our audit fieldwork, Act 249, P.A. 2006, extended the wireless emerging service order from December 31, 2006 to December 31, 2007.

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A copy of the full report can be
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