



Michigan
Office of the Auditor General
REPORT SUMMARY

Financial Audit

Report Number:
 271-0265-14

Emergency 9-1-1 Fund

*Michigan Department of State Police and
 Department of Treasury
 Fiscal Years Ended September 30, 2013 and
 September 30, 2012*

Released:
 June 2014

A financial audit determines if the financial schedules are fairly presented, considers internal control over financial reporting, and determines compliance with requirements material to the financial schedules. We conducted this audit in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. This financial audit of the Emergency 9-1-1 Fund was required by Act 32, P.A. 1986, as amended.

Financial Schedules:

Auditor's Report Issued

We have audited the financial schedules of the Emergency 9-1-1 Fund, Michigan Department of State Police and Department of Treasury, for the fiscal years ended September 30, 2013 and September 30, 2012 and the related notes to the financial schedules. We issued an unmodified opinion on the Emergency 9-1-1 Fund's financial schedules.

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Internal Control Over Financial Reporting

We considered the Emergency 9-1-1 Fund's internal control over financial reporting (internal control) for the purpose of expressing our opinion on the Emergency 9-1-1 Fund's financial schedules. Our consideration of internal control was not designed to identify all

deficiencies that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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Compliance and Other Matters

We performed tests of the Emergency 9-1-1 Fund's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the Emergency 9-1-1 Fund's financial schedule amounts. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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Description of Reporting Entity:

The Fund was created in 1999 to provide funding to implement Act 32, P.A. 1986, as amended, known as the Emergency 9-1-1 Service Enabling Act, and to implement the Federal Communications Commission's (FCC's) wireless emergency service order. The wireless emergency service order provides for enhanced 9-1-1 service to identify the location and telephone number of a mobile telephone caller. All Michigan counties have been in compliance with the FCC's wireless emergency service order since May 2008. The Act was subsequently amended to provide for the ongoing costs of operating, maintaining, and upgrading Michigan's 9-1-1 system. These costs are supported by 9-1-1 service charges collected by service suppliers and sellers from service users and prepaid consumers, respectively, and remitted to the Emergency 9-1-1 Fund and directly to counties.

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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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