



# MICHIGAN

OFFICE OF THE AUDITOR GENERAL

## AUDIT REPORT



THOMAS H. MCTAVISH, C.P.A.  
AUDITOR GENERAL

The auditor general shall conduct post audits of financial transactions and accounts of the state and of all branches, departments, offices, boards, commissions, agencies, authorities and institutions of the state established by this constitution or by law, and performance post audits thereof.

– Article IV, Section 53 of the Michigan Constitution

Audit report information can be accessed at:

*<http://audgen.michigan.gov>*



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, 2005 through September 30, 2007*

Report Number:  
 271-0265-08

Released:  
 December 2008

*A financial audit determines if the financial schedules and/or financial statements are fairly presented; considers internal control over financial reporting; and determines compliance with requirements material to the financial schedules and/or financial statements. 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 identified one significant deficiency in internal control over financial reporting (Finding 1). We do not consider this significant deficiency to be a material weakness.

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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 wireless emergency 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. Act 89, P.A. 2004, revised allowable expenditures from the restricted revenues. Act 165, P.A. 2007, extended the wireless emergency service order from December 31, 2007 to February 28, 2009.

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**Agency Response:**

Our audit report contains 1 finding and 1 corresponding recommendation. The Department of Treasury's preliminary response indicates that it agrees with the recommendation.

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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>



Michigan Office of the Auditor General  
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Lansing, Michigan 48913

**Thomas H. McTavish, C.P.A.**  
Auditor General

**Scott M. Strong, C.P.A., C.I.A.**  
Deputy Auditor General



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THOMAS H. MCTAVISH, C.P.A.  
AUDITOR GENERAL

December 12, 2008

Sheriff Dale R. Gribler, Chair  
Emergency Telephone Service Committee  
and  
Mr. Robert J. Kleine  
State Treasurer  
Richard H. Austin Building  
Lansing, Michigan

Colonel Peter C. Munoz, Director  
Michigan Department of State Police  
714 South Harrison Road  
East Lansing, Michigan

Dear Sheriff Gribler, Mr. Kleine, and Colonel Munoz:

This is our report on the financial audit of the Commercial Mobile Radio Service Emergency Telephone Fund, Department of Treasury and Michigan Department of State Police, for the period October 1, 2005 through September 30, 2007.

This report contains our report summary, our independent auditor's report on the financial schedules, and the Commercial Mobile Radio Service Emergency Telephone Fund's financial schedules and supplemental financial schedule. This report also contains our independent auditor's report on internal control over financial reporting and on compliance and other matters; our finding, recommendation, and agency preliminary response; and a glossary of acronyms and terms.

The agency preliminary response was taken from the Department of Treasury's response subsequent to our audit fieldwork. The *Michigan Compiled Laws* and administrative procedures require that the audited agency develop a formal response within 60 days after release of the audit report.

We appreciate the courtesy and cooperation extended to us during this audit.

Sincerely,

A handwritten signature in black ink that reads "Thomas H. McTavish".

Thomas H. McTavish, C.P.A.  
Auditor General



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INDEPENDENT AUDITOR'S REPORT AND  
FINANCIAL SCHEDULES



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THOMAS H. MCTAVISH, C.P.A.  
AUDITOR GENERAL

## Independent Auditor's Report on the Financial Schedules

Sheriff Dale R. Gribler, Chair  
Emergency Telephone Service Committee  
and  
Mr. Robert J. Kleine  
State Treasurer  
Richard H. Austin Building  
Lansing, Michigan

Colonel Peter C. Munoz, Director  
Michigan Department of State Police  
714 South Harrison Road  
East Lansing, Michigan

Dear Sheriff Gribler, Mr. Kleine, and Colonel Munoz:

We have audited the accompanying financial schedules of the Commercial Mobile Radio Service Emergency Telephone Fund, Department of Treasury and Michigan Department of State Police, for the fiscal years ended September 30, 2007 and September 30, 2006, as identified in the table of contents. These financial schedules are the responsibility of the Fund's management and the Departments' management. Our responsibility is to express an opinion on these financial schedules based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial schedules are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial schedules. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the financial schedules present only the revenues and the sources and disposition of authorizations for the Commercial Mobile Radio Service Emergency Telephone Fund's accounts, presented using the current financial resources measurement focus and the modified accrual basis of accounting. Accordingly, these

financial schedules do not purport to, and do not, constitute a complete financial presentation of either the Commercial Mobile Radio Service Emergency Telephone Fund or the State's General Fund in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial schedules referred to in the first paragraph present fairly, in all material respects, the revenues and the sources and disposition of authorizations of the Commercial Mobile Radio Service Emergency Telephone Fund for the fiscal years ended September 30, 2007 and September 30, 2006 on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2008 on our consideration of the Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The schedule of restricted revenues - not authorized or used is presented for purposes of additional analysis and is not a required part of the Fund's financial schedules referred to in the first paragraph. Such information has been subjected to the auditing procedures applied in the audit of the financial schedules and, in our opinion, is fairly stated, in all material respects, in relation to the financial schedules taken as a whole.

Sincerely,

A handwritten signature in black ink, reading "Thomas H. McTavish". The signature is written in a cursive style with a long horizontal line extending to the left.

Thomas H. McTavish, C.P.A.  
Auditor General  
November 25, 2008

COMMERCIAL MOBILE RADIO SERVICE EMERGENCY TELEPHONE FUND  
 Department of Treasury and Michigan Department of State Police  
 Schedule of Revenues  
Fiscal Years Ended September 30

	2007	2006
REVENUES		
Tax revenue (Note 2):		
Commercial mobile radio service tax	\$ 20,829,219	\$ 23,429,910
Miscellaneous revenues:		
Common cash earnings - Nonoperating	910,597	1,349,974
Refund of prior year expenditure	51,063	33,582
Total revenues	\$ 21,790,879	\$ 24,813,466

The accompanying notes are an integral part of the financial schedules.

COMMERCIAL MOBILE RADIO SERVICE EMERGENCY TELEPHONE FUND  
 Department of Treasury and Michigan Department of State Police  
 Schedule of Sources and Disposition of Authorizations  
Fiscal Years Ended September 30

	2007	2006
<b>SOURCES OF AUTHORIZATIONS (Note 3)</b>		
Balances carried forward	\$ 21,387,186	\$ 34,839,860
Restricted financing sources	21,790,879	24,813,466
Total	\$ 43,178,065	\$ 59,653,326
<b>DISPOSITION OF AUTHORIZATIONS (Note 3)</b>		
Expenditures:		
Commercial mobile radio service (CMRS) suppliers	\$ 1,188,454	\$ 4,266,774
Counties - Equal distributions	7,220,461	7,101,200
Counties - Per capita distributions	10,832,980	10,652,398
Public safety answering points	1,065,105	979,061
State police administration	1,464,008	266,707
Transfers out:		
State Building Authority public safety communications		15,000,000
Total expenditures and transfers out	\$ 21,771,008	\$ 38,266,140
Balances carried forward:		
Restricted revenues - not authorized or used	21,407,057	21,387,186
Total	\$ 43,178,065	\$ 59,653,326

The accompanying notes are an integral part of the financial schedules.

## Notes to the Financial Schedules

### Note 1 Significant Accounting Policies

#### a. Reporting Entity

The accompanying financial schedules report the results of the financial transactions of the Commercial Mobile Radio Service\* (CMRS) Emergency Telephone Fund, Department of Treasury and Michigan Department of State Police, for the fiscal years ended September 30, 2007 and September 30, 2006. The financial transactions of the Fund are accounted for in the State's General Fund and are reported on in the *State of Michigan Comprehensive Annual Financial Report (SOMCAFR)*.

The notes accompanying these financial schedules relate directly to the CMRS Emergency Telephone Fund. The *SOMCAFR* provides more extensive disclosures regarding the State's significant accounting policies; budgeting, budgetary control, and legal compliance; and pension benefits and other postemployment benefits.

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 wireless emergency service order provides for enhanced 911 service to identify the location and telephone number of a mobile telephone caller. In addition, the Emergency Telephone Service Enabling Act established the Emergency Telephone Service Committee within the Michigan Department of State Police. The Committee provides recommendations on technical and operational Statewide standards for preparing and implementing 911 service and also authorizes the distribution of money from the Fund. Act 244, P.A. 2003, revised the service fees and allowable expenditures of the Fund. Act 89, P.A. 2004, revised allowable expenditures from the restricted revenues. Act 165, P.A. 2007, extended the wireless emergency service order from December 31, 2007 to

\* See glossary at end of report for definition.

February 28, 2009. This same act changed the distribution method, which becomes effective in fiscal year 2007-08.

b. Measurement Focus, Basis of Accounting, and Presentation

The financial schedules contained in this report are presented using the current financial resources measurement focus and the modified accrual basis of accounting, as provided by accounting principles generally accepted in the United States of America. Under the modified accrual basis of accounting, revenues are recognized as they become susceptible to accrual, generally when they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred; however, certain expenditures related to long-term obligations are recorded only when payment is due and payable.

The accompanying financial schedules present only the revenues and the sources and disposition of authorizations for the CMRS Emergency Telephone Fund's accounts. Accordingly, these financial schedules do not purport to, and do not, constitute a complete financial presentation of either the Fund or the State's General Fund in conformity with accounting principles generally accepted in the United States of America.

Note 2 Schedule of Revenues

Act 244, P.A. 2003, provides for a CMRS supplier\* or reseller to include a service charge of \$.29 per month for each number assigned to a CMRS customer that has a billing address in the State, effective January 1, 2006. Prior to January 1, 2006, the service charge was \$.52 per month. The CMRS supplier or reseller is required to list a service charge as a separate line item on each bill and remit its collections to the CMRS Emergency Telephone Fund that is maintained with the Department of Treasury. Funds collected from the service charge are distributed to the entities identified in Note 3c.

\* See glossary at end of report for definition.

Note 3 Schedule of Sources and Disposition of Authorizations

The various elements of the schedule of sources and disposition of authorizations are defined as follows:

- a. Balances carried forward: Restricted revenues - not authorized or used that were not spent as of the end of the prior fiscal year. Annual legislative appropriation is required to authorize the expenditure of the restricted revenues.
- b. Restricted financing sources: Collections of restricted revenues to finance programs as detailed in the appropriations act. These financing sources are authorized for expenditure up to the amount appropriated. Any amounts not expended at year-end are carried forward to the next fiscal year as restricted revenues - not authorized or used.
- c. Expenditures and transfers out:
  - (1) CMRS suppliers: These expenditures represent costs incurred by CMRS suppliers for providing and installing equipment that implements the wireless emergency service order. The submission of an invoice and approval by the Emergency Telephone Service Committee are required before funds can be distributed to the CMRS suppliers.
  - (2) Counties - Equal distributions: These expenditures represent distributions made by the Department of Treasury to counties that were wireless phase I\* and wireless phase II\* compliant for implementing the wireless emergency service order.
  - (3) Counties - Per capita distributions: These expenditures represent distributions made by the Department of Treasury to counties that were wireless phase I and wireless phase II compliant, based on the county populations, for implementing the wireless emergency service order.

\* See glossary at end of report for definition.

- (4) Public safety answering points\*: These expenditures represent payments to public safety answering points for training personnel assigned to 911 centers. The submission of a request for funds and approval by the Emergency Telephone Service Committee are required before funds can be distributed to the public safety answering points.
  - (5) State police administration: These expenditures represent costs incurred by the Michigan Department of State Police for administration of the enhanced 911 service and the 911 coordinator.
  - (6) State Building Authority public safety communications: This transfer of funds was to allow the State Building Authority to pay bond obligations. The bonds were issued to finance the Statewide communication towers that are maintained by the Michigan Department of State Police and used primarily by State and local law enforcement agencies. The transfer was authorized by Act 74, P.A. 2006.
- d. Restricted revenues - not authorized or used: Revenues that, by statute (Act 32, P.A. 1986, as amended), are restricted for use to a particular program or activity. However, the expenditure of the restricted revenues is subject to annual legislative appropriation. See the supplemental schedule of restricted revenues - not authorized or used for more details on program or activity restrictions.

\* See glossary at end of report for definition.



# SUPPLEMENTAL FINANCIAL SCHEDULE

COMMERCIAL MOBILE RADIO SERVICE EMERGENCY TELEPHONE FUND  
 Department of Treasury and Michigan Department of State Police  
 Schedule of Restricted Revenues - Not Authorized or Used  
Fiscal Years Ended September 30

	2007	2006
<b>RESTRICTED REVENUES - NOT AUTHORIZED OR USED</b>		
Restricted for use as follows:		
Commercial mobile radio service suppliers	\$ 19,226,134	\$ 19,005,181
Counties - Equal distributions	151,264	
Counties - Per capita distributions	226,896	
Public safety answering points	1,147,536	1,082,826
911 coordinator	15,126	
State police administration operations	304,715	909,690
State police administration coordinator	335,386	389,489
Total restricted revenues - Not authorized or used	\$ 21,407,057	\$ 21,387,186

INDEPENDENT AUDITOR'S REPORT ON  
INTERNAL CONTROL AND COMPLIANCE



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AUDITOR GENERAL

Independent Auditor's Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters

Sheriff Dale R. Gribler, Chair  
Emergency Telephone Service Committee  
and  
Mr. Robert J. Kleine  
State Treasurer  
Richard H. Austin Building  
Lansing, Michigan

Colonel Peter C. Munoz, Director  
Michigan Department of State Police  
714 South Harrison Road  
East Lansing, Michigan

Dear Sheriff Gribler, Mr. Kleine, and Colonel Munoz:

We have audited the financial schedules of the Commercial Mobile Radio Service Emergency Telephone Fund, Department of Treasury and Michigan Department of State Police, for the fiscal years ended September 30, 2007 and September 30, 2006, as identified in the table of contents, and have issued our report thereon dated November 25, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Fund's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial schedules, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Fund's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed in the next paragraph, we identified a deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to

initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial schedules that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency described in Finding 1 to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial schedules will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that the significant deficiency described in the third paragraph of this section is not a material weakness.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Fund's financial schedules are free of material misstatement, we performed tests of its 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 financial schedule amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The agency preliminary response to the finding identified in our audit is included in the body of our report. We did not audit the agency preliminary response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Emergency Telephone Service Committee, the Department of Treasury, the Michigan Department of State Police, others within the Fund's management, and the Legislature and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Sincerely,



Thomas H. McTavish, C.P.A.  
Auditor General  
November 25, 2008

FINDING, RECOMMENDATION, AND  
AGENCY PRELIMINARY RESPONSE

## **FINDING**

### **1. Revenue Controls**

The Department of Treasury had not sufficiently implemented a process to assess the completeness and accuracy of commercial mobile radio service (CMRS) service fees remitted from mobile wireless telephone providers. As a result, the Department lacked assurance that it received all CMRS service fees owed to the State.

Collection of all service fees helps ensure that funds are available to provide enhanced 911 service to identify the location of mobile telephone callers. Section 18.1485 of the *Michigan Compiled Laws* requires that the Department establish and maintain an internal accounting and administrative control system for the management of its financial affairs.

Section 484.1408 of the *Michigan Compiled Laws* requires that mobile wireless telephone providers collect a monthly CMRS service fee from each mobile wireless telephone subscriber with a billing address in the State. The Department receives the CMRS fee revenues remitted to it from the providers; however, it did not sufficiently verify the completeness or accuracy of the remittances.

According to Section 205.28 of the *Michigan Compiled Laws*, certain aspects of tax auditing and collection processes used to detect underpayment or nonpayment of taxes and fees are protected, nonpublic data. As a result, this report summarizes a weakness in the detection of underpayment or nonpayment of taxes or fees and does not report some of our audit results in detail. We have separately reported these results to the Department of Treasury management in accordance with generally accepted government auditing standards.

## **RECOMMENDATION**

We recommend that the Department of Treasury improve its process to assess the completeness and accuracy of CMRS service fees remitted from mobile wireless telephone providers.

## **AGENCY PRELIMINARY RESPONSE**

The Department of Treasury agrees that it has responsibility to accurately process CMRS service fees due to the State of Michigan. The Department informed us that, in order to improve the verification process, it has designed a new form for

reporting CMRS revenue that requests line information counts on wireless phones starting with the remittance due October 31, 2008. Prepaid companies would have an option of reporting total revenue or total lines. The Department informed us that it will also have internal discussions related to enforcement provisions in the CMRS legislation.

# GLOSSARY

## Glossary of Acronyms and Terms

CMRS supplier	A person or private, governmental, or other legal entity providing a telephone service or a CMRS to a service user in the State.
commercial mobile radio service (CMRS)	Certain communications services and equipment regulated by the Federal Communications Commission. CMRS includes wireless two-way communications devices, including cellular telephones, radio telecommunications lines used in providing cellular telephone services, and network radio access lines.
control deficiency in internal control over financial reporting	The design or operation of a control that does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.
financial audit	An audit that is designed to provide reasonable assurance about whether the financial schedules and/or financial statements of an audited entity are fairly presented in all material respects in conformity with the disclosed basis of accounting.
internal control	A process, effected by those charged with governance, management, and other personnel designed to provide reasonable assurance about the achievement of the entity's objectives with regard to the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.
material misstatement	A misstatement in the financial schedules and/or financial statements that causes the schedules and/or statements to not present fairly the financial position or the changes in financial position or cash flows in conformity with the disclosed basis of accounting.

material weakness in internal control over financial reporting	A significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial schedules and/or financial statements will not be prevented or detected.
public safety answering point	A communications facility operated on a 24-hour basis assigned the responsibility by a public agency or county to receive 911 calls and to dispatch public safety response services.
significant deficiency in internal control over financial reporting	A control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial schedules and/or financial statements that is more than inconsequential will not be prevented or detected.
<i>SOMCAFR</i>	<i>State of Michigan Comprehensive Annual Financial Report.</i>
unqualified opinion	<p>An auditor's opinion in which the auditor states that:</p> <ul style="list-style-type: none"> <li data-bbox="565 1224 1446 1396">a. The financial schedules and/or financial statements presenting the basic financial information of the audited agency are fairly presented in conformity with the disclosed basis of accounting; or</li> <li data-bbox="565 1455 1446 1759">b. The financial schedules and/or financial statements presenting supplemental financial information are fairly stated in relation to the basic financial schedules and/or financial statements. In issuing an "in relation to" opinion, the auditor has applied auditing procedures to the supplemental financial schedules and/or financial statements to the extent necessary to form an opinion</li> </ul>

on the basic financial schedules and/or financial statements, but did not apply auditing procedures to the extent that would be necessary to express an opinion on the supplemental financial schedules and/or financial statements taken by themselves.

wireless phase I

Required by the Federal Communications Commission Report and Order 96-264 pursuant to Notice of Proposed Rulemaking 94-102; the delivery of a wireless 911 call with callback number and identification of the cell-sector from which the call originated.

wireless phase II

Required by the Federal Communications Commission Report and Order 96-264 pursuant to Notice of Proposed Rulemaking 94-102; the delivery of a wireless 911 call with phase I requirements plus location of the caller within 100 meters 67% of the time for network-based caller location systems and within 50 meters 67% of the time for handset-based location systems.



