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Office of the Auditor General

Report Summary

*Report on Internal Control, Compliance, and
Other Matters
Michigan Public School Employees'
Retirement System
Fiscal Year Ended September 30, 2015*

**Report Number:
071-0152-16**

**Released:
February 2016**

Generally accepted government auditing standards require an auditor to report on internal control over financial reporting; compliance with provisions of laws, regulations, contracts, or grant agreements that have a material effect on the financial statements; and other matters coming to the attention of the auditor during the completion of a financial audit. We are issuing this report in conjunction with our independent auditor's report on the Michigan Public School Employees' Retirement System (MPERS) financial statements dated December 30, 2015.

Findings Related to Internal Control, Compliance, and Other Matters	Material Weakness	Significant Deficiency	Agency Preliminary Response
The Office of Retirement Services, Department of Technology, Management, and Budget, did not have an internal control process in place to ensure that data forwarded to the actuary for the MPERS net pension liability calculation was complete and accurate (<u>Finding #1</u>).		X	Agrees

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

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