



# OAG

Office of the Auditor General

## Report Summary

*Report on Internal Control Over Financial Reporting  
Michigan Public School Employees' Retirement System - Schedules of Employer Allocations and Schedule of Collective Pension Amounts  
Fiscal Year Ended September 30, 2014*

**Report Number:  
071-0164-15**

**Released:  
December 2015**

Generally accepted auditing standards require that an auditor report to management and those charged with governance any significant deficiencies or material weaknesses that come to the auditor's attention during a financial audit. We are issuing this report in conjunction with our independent auditor's report dated October 15, 2015 on the Michigan Public School Employees' Retirement System's (MPERS's) schedules of employer allocations and schedule of collective pension amounts as of and for the fiscal year ended September 30, 2014.

<b>Findings Related to Internal Control Over Financial Reporting</b>	<b>Material Weakness</b>	<b>Significant Deficiency</b>	<b>Agency Preliminary Response</b>
The Office of Retirement Services and Financial Services, Department of Technology, Management, and Budget, did not have sufficient controls to ensure the proper allocation of MPERS's net pension liability between non-universities and universities on the schedule of collective pension amounts ( <b>Finding #1</b> ).		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](http://www.audgen.michigan.gov)

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