

Report on Internal Control, Compliance, and Other Matters

Report Number: 071-0157-17

State of Michigan 457 Plan

Fiscal Year Ended September 30, 2016

Released: February 2017

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 State of Michigan 457 Plan's financial statements dated December 22, 2016.

Findings Related to Internal Control, Compliance, and Other Matters	Material Weakness	Significant Deficiency	Agency Preliminary Response
None reported.	Not	Not	Not
	applicable	applicable	applicable

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 Office of the Auditor General 201 N. Washington Square, Sixth Floor Lansing, Michigan 48913

> Doug A. Ringler, CPA, CIA Auditor General

> > Laura J. Hirst, CPA Deputy Auditor General