



OAG

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, 2018*

Report Number:
071-0152-19

Released:
April 2019

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's financial statements dated February 4, 2019.

Findings Related to Internal Control, Compliance, and Other Matters	Material Weakness	Significant Deficiency	Agency Preliminary Response
Lack of internal control resulted in misstatements of certain healthcare-related financial statement line items that were not detected and corrected by Financial Services, Department of Technology, Management, and Budget, prior to audit (Finding #1).		X	Agrees

Obtain Audit Reports

Online: audgen.michigan.gov

Phone: (517) 334-8050

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