



OAG

Office of the Auditor General

Report Summary

*Report on Internal Control Over Financial Reporting
Michigan State Employees' Retirement System
- Schedule of Employer Allocations and Schedules of Pension and Other Postemployment Benefit Amounts by Employer
Fiscal Year Ended September 30, 2018*

Report Number:
071-0165-19

Released:
November 2019

Generally accepted auditing standards require that an auditor report to management and those charged with governance any significant deficiencies or material weaknesses 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 dated September 27, 2019 on the Michigan State Employees' Retirement System's schedule of employer allocations and schedules of pension and other postemployment benefit amounts by employer for the fiscal year ended September 30, 2018.

Findings Related to Internal Control, Compliance, and Other Matters	Material Weakness	Significant Deficiency	Agency Preliminary Response
Lack of internal control resulted in an improper allocation of net pension and other postemployment benefit liabilities between employers that was not detected and corrected by Financial Services, Department of Technology, Management, and Budget, prior to audit (<u>Finding #1</u>).		X	Agrees

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