



# 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, 2019*

**Report Number:  
071-0165-20**

**Released:  
November 2020**

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 29, 2020 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, 2019.

<b>Findings Related to Internal Control Over Financial Reporting</b>	<b>Material Weakness</b>	<b>Significant Deficiency</b>	<b>Agency Preliminary Response</b>
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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