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Office of the Auditor General

Report Summary

Report on Internal Control, Compliance, and Other Matters

Michigan State Employees' Retirement System (A Fiduciary Component Unit of the State of Michigan)

Fiscal Year Ended September 30, 2021

Report Number:
071-0151-22

Released:
April 2022

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 State Employees' Retirement System's financial statements dated February 16, 2022.

Findings Related to Internal Control, Compliance, and Other Matters	Material Weakness	Significant Deficiency	Agency Preliminary Response
The Department of Technology, Management, and Budget's Financial Services did not establish sufficient internal control, which necessitated corrections to the financial statements prior to issuance (<u>Finding 1</u>).	X		Agrees

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