



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, 2021*

Report Number:
071-0165-22

Released:
October 2022

Generally accepted auditing standards require an auditor to 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 22, 2022 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, 2021.

Findings Related to Internal Control Over Financial Reporting	Material Weakness	Significant Deficiency	Agency Preliminary Response
Lack of sufficient internal control resulted in an improper allocation of net pension and other postemployment benefit liabilities between employers. These issues were not detected and corrected by the Department of Technology, Management, and Budget prior to audit (Finding 1).		X	Agrees

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