



STATE OF MICHIGAN

GRETCHEN WHITMER  
GOVERNOR

DEPARTMENT OF TECHNOLOGY, MANAGEMENT & BUDGET  
LANSING

MICHELLE LANGE  
ACTING DIRECTOR

September 14, 2022

Rick Lowe, Director  
Office of Internal Audit Services  
State Budget Office  
George W. Romney Building  
111 South Capitol, 6th Floor  
Lansing, Michigan 48913

Dear Mr. Lowe,

In accordance with the State of Michigan, Financial Management Guide, Part VII, following are a summary table identifying our responses and corrective action plans to address recommendations contained within the Office of the Auditor General's audit report of the Department of Technology, Management and Budget, Michigan Public School Employees' Retirement System (MPERS).

Questions regarding the summary table or corrective action plans should be directed to me.

Sincerely,

Michelle Lange, Acting Director

c: Representative Thomas Albert, Chair, House Appropriations  
Senator Jim Stamas, Chair, Senate Appropriations  
Mary Ann Cleary, House Fiscal Agency  
Kathryn Summers, Senate Fiscal Agency  
Mary Lowe, Office of the Auditor General  
JoAnne Huls, Executive Office      Trish Foster, Executive Office  
Phillip Jeffery, DTMB                      Anthony Estell, DTMB  
Sherri Irwin, DTMB                      Mike Williams, SBO  
John Juarez, SBO

Department of Technology, Management and Budget  
DTMB's preliminary agency responses to the  
Michigan Public School Employees' Retirement System (MPERS) audit (071-  
0152-22)

Summary of Agency Responses to Recommendations

1. Audit recommendations DTMB fully complied with: 1
2. Audit recommendations DTMB agrees with and will comply: N/A
3. Audit recommendations DTMB disagrees with: N/A

Agency Responses to Recommendations

1. Audit finding #1 – Improvements needed in procedures for transferring funds between reserves.

DTMB Financial Services and Office of Retirement Services agree and have complied with the recommendation.

Upon notification by the Office of the Auditor General, Financial Services immediately corrected the identified error and updated the MPERS Annual Comprehensive Financial Report. Financial Services has assessed and enhanced internal controls by implementing additional analytical reviews and procedures to ensure misstatements in accounting transactions will be prevented or detected and corrected.