



OAG

Office of the Auditor General

Report Summary

*Report on Internal Control Over Financial Reporting
State of Michigan Postemployment Life Insurance Benefit Plan - Schedule of Employer Allocations and Schedule of Other Postemployment Benefit Amounts by Employer
Fiscal Year Ended September 30, 2021*

Report Number:
071-0168-22

Released:
March 2023

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 January 18, 2023 on the State of Michigan Postemployment Life Insurance Benefit Plan's schedule of employer allocations and schedule of 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 determination of other postemployment benefit liabilities that was not detected and corrected prior to audit and ultimately delayed the issuance of the financial schedules by approximately three months (Finding 1).	X		Agrees

Obtain Audit Reports

Online: audgen.michigan.gov

Phone: (517) 334-8050

Office of the Auditor General
201 N. Washington Square, Sixth Floor
Lansing, Michigan 48913

Doug A. Ringler, CPA, CIA
Auditor General

Laura J. Hirst, CPA
Deputy Auditor General