



# OAG

Office of the Auditor General

## Report Summary

### *Report on Internal Control, Compliance, and Other Matters*

### *Michigan State Police Retirement System (A Fiduciary Component Unit of the State of Michigan) Fiscal Year Ended September 30, 2024*

**Report Number:**  
**171-0154-25**

**Released:**  
**April 2025**

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 Police Retirement System's financial statements dated February 18, 2025.

Findings Related to Internal Control, Compliance, and Other Matters	Material Weakness	Significant Deficiency	Agency Preliminary Response
The Department of Technology, Management, and Budget's Office of Retirement Services lacked effective processes for semiannually and annually recertifying the appropriateness of users' roles and permissions in miAccount ( <a href="#">Finding 1</a> ).		X	Agrees

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