



STATE OF MICHIGAN

GRETCHEN WHITMER  
GOVERNOR

DEPARTMENT OF TECHNOLOGY, MANAGEMENT & BUDGET  
LANSING

MICHELLE LANGE  
DIRECTOR

October 17, 2025

Chief Internal Auditor  
State Budget Office  
Office of Internal Audit Services  
111 S Capitol Ave  
7th Floor, Romney Building  
Lansing MI 48933

Dear Director Thomas,

In accordance with the State of Michigan, Financial Management Guide, Part VII, enclosed is our final corrective action plan to address recommendations contained within the Michigan Judges' Retirement System (JRS) report (171-0153-25) report of the Department of Technology, Management and Budget:

Questions regarding the corrective action plan should be directed to Patrick Guysky, ORS Audit Liaison, [guyskyp1@michigan.gov](mailto:guyskyp1@michigan.gov), 517-284-4573.

Sincerely,

Michelle Lange, Director  
Department of Technology, Management & Budget

c: JoAnne Huls, Executive Office Chief of Staff  
Shelia Marshall-Curtis, Executive Office Chief Compliance Officer  
Trish Foster, Executive Office Chief Operating Officer  
Doug Ringler, Auditor General  
Ann Bollin, House Appropriations Committee Chair  
Sarah Anthony, Senate Appropriations Committee Chair  
Mary Ann Cleary, House Fiscal Agency Director  
Kathryn Summers, Senate Fiscal Agency Director  
Caleb Buhs, DTMB Deputy Director  
Kelly Manning, DTMB Deputy Director  
John Juarez, OIAS Audit Manager  
Anthony Estell, Office of Retirement Services Director  
Allison Wardlaw, ORS Plan Development and Compliance Director  
Patrick Guysky, ORS Pension Administration Specialist

Department of Technology, Management and Budget  
OAG Michigan Judges' Retirement System (JRS) Audit Report:  
171-0153-25  
April 2025  
Department Final Corrective Action Plan

Summary Response Matrix

|                  | Complied  | Will Comply | Partially Complied | Will Not Comply |
|------------------|-----------|-------------|--------------------|-----------------|
| Agrees           | Finding 1 |             |                    |                 |
| Partially Agrees |           |             |                    |                 |
| Disagrees        |           |             |                    |                 |

Department Response

1. Audit finding #1 - Improvement needed to miAccount access controls.

A. DTMB agrees with and has fully complied with (Month/Yr): The Department of Technology, Management, and Budget (DTMB), Office of Retirement Services (ORS), agrees with and has complied with the recommendation as of June 2025

- The following was Final Audit Report's correction action: ORS will expand its efforts to fully establish and implement miAccount user access recertification controls.
- The Process Support team has completed process improvement sessions to identify and fill gaps experienced in the certification process. As a result, the following have been identified and implemented into this year's certification process:
  - A dedicated team has been assigned to oversee the certification process, ensuring consistency, continual progress, and accountability.
  - The team has assigned roles and responsibilities to implement a validation portion of the process.
  - DevOps was utilized to track the progress of each of the certifications. This included setup of user stories by the Analyst and approvals by the Business Process Owner. Dev Ops provided transparency and accountability to ensure timeliness and a documented process
  - A confirmation email was sent to all designees to confirm their certifications were completed.
  - The Process Support Business Process Owner had scheduled and regular standups to monitor the progress of the certification process to ensure further accountability.
- Date of compliance: (June 2025).