



# OAG

Office of the Auditor General

## Report Summary

*Report on Internal Control, Compliance, and  
Other Matters  
Michigan Public School Employees'  
Retirement System  
(A Fiduciary Component Unit of the State of Michigan)  
Fiscal Year Ended September 30, 2025*

**Report Number:  
171-0152-26**

**Released:  
April 2026**

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 Public School Employees' Retirement System financial statements dated February 12, 2026.

<b>Findings Related to Internal Control, Compliance, and Other Matters</b>	<b>Material Weakness</b>	<b>Significant Deficiency</b>	<b>Agency Preliminary Response</b>
The Department of Technology, Management, and Budget's Financial Services should improve its internal control to ensure it adheres to established State policies for confidential information in the Statewide Integrated Governmental Management Applications ( <u><a href="#">Finding 1</a></u> ).		X	Agrees

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