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Office of the Auditor General

Report Summary

Report on Internal Control, Compliance, and Other Matters Michigan Public School Employees' Retirement System Fiscal Year Ended September 30, 2014

**Report Number:
071-0152-15M**

**Released:
April 2015**

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 (MPSERS) financial statements dated January 16, 2015.

Finding Related to Internal Control, Compliance, and Other Matters	Material Weakness	Significant Deficiency	Agency Preliminary Response
The Office of Retirement Services (ORS), Department of Technology, Management, and Budget (DTMB), did not have an internal control process to verify the census data of participating employers in MPSERS, a cost-sharing pension plan (<u>Finding 1</u>).		X	Agrees

A copy of the full report can be obtained by calling 517.334.8050 or by visiting our Web site at: <http://audgen.michigan.gov>

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