



# OFFICE OF THE STATE AUDITOR



March 3, 2016

DIANNE E. RAY, CPA

STATE AUDITOR

## CENSUS DATA ATTESTATION

FOR COLORADO PUBLIC EMPLOYEES RETIREMENT ASSOCIATION  
(PERA) 2015 ANNUAL FINANCIAL AUDIT

Members of the Legislative Audit Committee:

The Governmental Accounting Standards Board (GASB) issued requirements in GASB Statement 67 and 68 that changed financial reporting for the Colorado Public Employees' Retirement Association (PERA) and all PERA affiliated employers, including the State of Colorado, effective as of December 31, 2014. GASB 67 includes specific requirements for PERA's reporting of the pension. In addition, GASB 68 requires that the State also include its share of the pension liability in its financial statements.

As part of the Fiscal Year 2015 PERA audit, we performed certain procedures related to selected data included in payroll reports submitted by the State to PERA. We performed testwork at selected State departments in accordance with Attestation Standards established by the American Institute of Certified Public Accountants. We specifically tested the validity of employee data transmitted to PERA, including salary information and employee and employer PERA contributions. We issued the attached unmodified opinion as a result of our testwork.

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## INDEPENDENT ACCOUNTANT'S REPORT

Members of the Legislative Audit Committee:

We have examined management's assertion that the significant elements of census data reported to the Colorado Public Employees' Retirement Association (Colorado PERA) by the following employers within the State Division—Department of Public Safety (PERA Employer No. 65), Department of Labor and Employment (PERA Employer No. 74), Pueblo Regional Center within the Department of Human Services (PERA Employer No. 72), Colorado Mesa University (PERA Employer No. 149), the University of Colorado (PERA Employer No. 54)—and the Judicial Division (PERA Employer No. 990), for the Calendar Year Ended December 31, 2014, were complete and accurate based on the criteria included in the Colorado Revised Statutes 24-51-101(42), 24-51-301 through 24-51-310, and 24-51-401, and the Colorado PERA Rules. The significant elements of payroll census data reported to Colorado PERA during the Calendar Year Ended December 31, 2014 were the following: name, payroll period, social security number/employee identification number, Colorado PERA includable salary, employee contribution, and employer contribution.

The Department of Public Safety, Department of Labor and Employment, Pueblo Regional Center within the Department of Human Services, Colorado Mesa University, University of Colorado, and the Judicial Division's management is responsible for the assertion. Our responsibility is to express an opinion on the assertion based on our examination.

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Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting management's assertion and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, management's assertion referred to above is fairly stated, in all material respects, based on the criteria included in the Colorado Revised Statutes Sections 24-51-101(42), 24-51-301 through 24-51-310, and 24-51-401, and the Colorado PERA Rules.

This report is intended solely for the information and use of the above specified employers, Colorado PERA, and CliftonLarsonAllen LLP, PERA's auditors contracted by the Office of the State Auditor, and is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of the report, which, upon release by the Legislative Audit Committee, is a matter of public record.

A handwritten signature in black ink, appearing to read "Dianne E. Ray".

Dianne E. Ray, CPA  
Colorado State Auditor  
March 3, 2016

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