



# OFFICE OF THE STATE AUDITOR



DIANNE E. RAY, CPA  
STATE AUDITOR

February 25, 2019

## 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 Colorado Public Employees' Retirement Association (PERA) by the following employers within the State Division—Judges within the Judicial Department [PERA Employer No. 990], Attorney Regulation Counsel within the Judicial Department [PERA Employer No. 10], Department of Transportation [PERA Employer No. 1], Department of Public Health and Environment [PERA Employer No. 13], Department of State [PERA Employer No. 38], Fort Lewis College [PERA Employer No. 60], and Metropolitan State University of Denver [PERA Employer No. 130]—for the Calendar Year Ended December 31, 2017, 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 PERA rules. The significant elements of payroll census data reported to PERA during the Calendar Year Ended December 31, 2017, were name, payroll period, social security number, PERA includable salary, and employee and employer contribution.

Judges within the Judicial Department; Attorney Regulation Counsel within the Judicial Department; and management at Department of Transportation, Department of Public Health and Environment, Department of State, Fort Lewis College, and Metropolitan State University of Denver are responsible for the assertion. Our responsibility is to express an opinion on the assertion based on our examination.

Our examination was conducted in accordance with attestation standards

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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 24-51-101(42), 24-51-301 through 24-51-310, and, 24-51-401, and the PERA rules.

This report is intended solely for the information and use of the above specified employers; 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.



Dianne E. Ray, CPA  
Colorado State Auditor  
February 25, 2019

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