



# OFFICE OF THE STATE AUDITOR



DIANNE E. RAY, CPA

STATE AUDITOR

April 15, 2021

## INDEPENDENT ACCOUNTANT'S REPORT

Members of the Legislative Audit Committee:

We have examined managements' assertions that the significant elements of census data reported by the following employers within the State Division and the Judicial Division to the Public Employees' Retirement Association of Colorado (PERA) for the calendar year ended December 31, 2019, were complete and accurate based on the criteria included in Sections 24-51-101(42), 24-51-301 through 24-51-310, 24-51-401, and 24-51-411, C.R.S., and PERA RULES:

- State Division: Department of Military and Veterans Affairs [PERA Employer No. 62], University of Colorado [PERA Employer No. 54], Colorado School of Mines [PERA Employer No. 22], and Adams State University [PERA Employer No. 95]
- Judicial Division: Public Defenders within the Judicial Department [PERA Employer No. 145] and Judges within the Judicial Department [PERA Employer No. 990]

The significant elements of payroll census data reported to PERA during the calendar year ended December 31, 2019, were name, payroll period, social security number, PERA includable salary, and employee and employer contributions.

Judges within the Judicial Department; Public Defenders within the Judicial Department; and management at the Department of Military and Veterans Affairs, University of Colorado, Colorado School of Mines, and Adams State

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University 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 established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is presented in accordance with (or based on) the criteria, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, managements' assertions referred to above is fairly stated, in all material respects, based on the criteria included in Sections 24-51-101(42), 24-51-301 through 24-51-310, 24-51-401, and 24-51-411, C.R.S., and PERA Rules.

This report is intended solely for the information and use of the above specified employers, PERA, CliftonLarsonAllen LLP, and 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  
April 15, 2021

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