

State of Colorado

Census Data Attestation for Colorado Public Employees' Retirement Association (PERA) 2022 Annual Financial Audit

Attestation Engagement

April 2023

2314F-AT



LEGISLATIVE AUDIT COMMITTEE

Senator Robert Rodriguez Chair	Representative Lisa Frizell Vice Chair
Representative Andrew Boesenecker	Representative Dafna Michaelson Jenet
Representative Gabe Evans	Senator Rod Pelton
Senator Rhonda Fields	Senator Kevin Van Winkle

OFFICE OF THE STATE AUDITOR

State Auditor	Kerri L. Hunter, CPA, CFE
Deputy State Auditor	Marisa Edwards
Audit Manager	Maya Rosochacova
Audit Supervisor	Scott Reid
Audit Team	Stephen Donohue Chris McClain Giselle Barrios-Luna Isabella Palumbo Matthew Seymour



OFFICE OF THE STATE AUDITOR

C O L O R A D O

Working to improve government for the people of Colorado.



Office of the State Auditor

Kerri L. Hunter, CPA, CFE
State Auditor

April 3, 2023

Census Data Attestation for Colorado Public Employees Retirement Association (PERA) 2022 Annual Financial Audit

Members of the Legislative Audit Committee:

As part of the Fiscal Year 2022 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, and, for employees hired after January 1, 2020, gender. We issued the attached unmodified opinion as a result of our testwork.





OFFICE OF THE STATE AUDITOR
KERRI L. HUNTER, CPA, CFE • STATE AUDITOR

April 3, 2023

Independent Accountant's Report

Members of the Legislative Audit Committee:

We have examined management's 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, 2021, 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, 24-51-411, 24-51-413, 24-51-415, C.R.S., and PERA Rules:

- State Divisions: Colorado State Veterans Center [PERA Employer No. 23], Colorado Community College System [PERA Employer No. 37], the Department of Agriculture [PERA Employer No. 81], Department of Revenue [PERA Employer No. 92], Department of Local Affairs [PERA Employer No. 134], Office of Legislative Legal Services [PERA Employer No. 137], District Courts - Judicial Department [PERA Employer No. 144].
- Judicial Division: Judges within the Judicial Department [PERA Employer No. 990].

The significant elements of census data reported to PERA during the calendar year ended December 31, 2021, were:

- All employees: name, payroll period, social security number, PERA includable salary, and employee and employer contributions.
- Employees hired on or after January 1, 2020: gender.

Judges within the Judicial Department, and management at the Colorado State Veterans Center, Colorado Community College System, Department of Agriculture, Department of Revenue, Department of Local Affairs, Office of Legislative Legal Services, and District Courts – Judicial Department are responsible for the assertions. Our responsibility is to express an opinion on the assertions 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 assertions are presented in accordance with (or based on) the criteria, in all material respects. An examination involves performing procedures to obtain evidence about management's assertions. 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 assertions, 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 to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to this engagement.

In our opinion, management's 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, 24-51-411, 24-51-413, 24-51-415, C.R.S., and PERA Rules.

This report is intended solely for the information and use of the above specified employers, PERA, CliftonLarsonAllen LLP, the Legislative Audit Committee, 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.

A handwritten signature in cursive script that reads "Kerri L. Hunter".

Kerri L. Hunter, CPA, CFE
Colorado State Auditor
April 3, 2023



**Office of the State Auditor
State Services Building
1525 Sherman Street, 7th Floor
Denver, CO 80203**

tel.
303.869.2800

email
osa.ga@coleg.gov

website
www.colorado.gov/auditor

linkedin
www.linkedin.com/company/colorado-state-auditor

twitter
[@CoStateAuditor](https://twitter.com/CoStateAuditor)