



OFFICE OF THE STATE AUDITOR

C O L O R A D O

**A Request for Proposals
for a Financial and Compliance Audit
of the Colorado Public Employees'
Retirement Association
for the Year Ended December 31, 2025**

June 27, 2025

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Section I Administrative Information

A. Issuing Office

This request for proposal (RFP) is issued by the Colorado Office of the State Auditor (OSA). The terms OSA, State Auditor, State, and State of Colorado are used interchangeably throughout this RFP.

As an agency within Colorado's Legislative Branch, the OSA and this solicitation are exempt from the State Procurement Code and State Procurement Rules [see Section 24-101-105(1)(a), C.R.S.].

All communications regarding this RFP must take place directly with the OSA's assigned contract monitor listed in Section I(E)–Inquiries and Section I(F)–Submission of Proposals.

B. Background Information

The OSA is soliciting proposals from qualified organizations to conduct a financial and compliance audit of the Public Employees' Retirement Association of Colorado (PERA). PERA, with total combined assets and liabilities of \$84.1 billion and \$10.4 billion, respectively at December 31, 2024, administers cost-sharing multiple-employer defined benefit pension plans for the State Division Trust Fund, School Division Trust Fund, Local Government Division Trust Fund, and Judicial Division Trust Fund, and a single employer defined benefit plan for the Denver Public Schools Division Trust Fund (Division Trust Funds). PERA also administers defined benefit other postemployment benefit plans (a cost-sharing multiple employer Health Care Trust Fund and a single employer Denver Public Schools Health Care Trust Fund), a multiple-employer private purpose trust fund (Life Insurance Reserve), and three multiple-employer defined contribution plans. The purpose of the Division Trust Funds is to provide benefits to members at retirement or disability, or to their beneficiaries in the event of death. Members of PERA are employed by public employers located in the State of Colorado and affiliated with PERA. Beginning in 2025, PERA will administer and report a new fund to record contribution prepayments from the State and related earnings, to be proportioned over time to replace reductions to future nonemployer contributions, in accordance with Senate Bill 25-310.

Responsibility for the organization and administration of the Division Trust Funds, Health Care Trust Funds, the Life Insurance Reserve, and the defined contribution plans is placed with the Board of Trustees of PERA. The Board has 16 members, including 11 members elected by ballot from their respective Divisions to serve four-year terms, three members appointed by the Governor and approved by the State Senate, the State Treasurer, and one ex-officio (non-voting) member from the DPS Division.

Guidance under the Governmental Accounting Standards Board (GASB) Statement No. 67 classifies a primary government and its component units as one employer. The number of active affiliated employers for the five Division Trust Funds as of December 31, 2024 is listed below.

Department	Affiliated Employers
State	32
School	235
Local government	142
Judicial	2
Denver Public Schools	1
Total	412

Benefit recipients and members of PERA consisted of the following as of December 31, 2024:

**PERA Membership –
Division Trust Fund Defined Benefit Pension Plans as of December 31, 2024**

	State Division	School Division	Local Government Division	Judicial Division	Denver Public Schools Division	Total
Retirees and beneficiaries	44,999	79,228	9,404	476	7,331	141,438
Inactive members eligible but not yet receiving benefits	9,890	24,866	3,134	28	3,436	41,354
Inactive members not eligible for benefits	97,002	166,279	32,740	9	18,010	314,040
Active members						
Vested general employees	30,188	74,284	6,363	264	8,602	119,701
Vested safety officers	820	-	2	-	-	822
Non-vested general employees	22,022	59,796	6,557	87	7,605	96,067
Non-vested safety officers	2,554	-	60	-	-	2,614
Total active members	55,584	134,080	12,982	351	16,207	219,204
Total	207,475	404,453	58,260	864	44,984	716,036

Source: Colorado Public Employees' Retirement Association

C. Services Required

The OSA is soliciting proposals from qualified organizations to conduct a financial and compliance audit of PERA for the year ending December 31, 2025.

1. Accounting and Auditing Standards

The financial and compliance audit shall be performed in accordance with generally accepted auditing standards as promulgated by the American Institute of Certified Public Accountants in Statements on Auditing Standards, the applicable revised standards for financial and compliance audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the AICPA's audit and accounting guides for State and Local Governments and Government Auditing Standards and Single Audits.

2. Audit Scope

Audit work to be performed for the year ending December 31, 2025 consists of the following:

1. Contractor's audit of PERA must include the following:
 - a. An audit of the combined statements of net position for all Divisions and Funds of PERA as of December 31, 2025, and the related combined statements of changes in net position for the year then ending or such other statements that may be required by generally accepted accounting principles. The work will include the expression of an opinion at the individual fund level for the State Division Trust Fund, School Division Trust Fund, Local Government Division Trust Fund, Judicial Division Trust Fund, Voluntary Investment Program, Defined Contribution Retirement Plan, the Deferred Compensation Plan, Denver Public Schools Division Trust Fund, Denver Public Schools Health Care Trust Fund, Health Care Trust Fund, and the Life Insurance Reserve. Beginning in 2025, PERA will report and the Contractor will need to audit a new fund in which PERA will record contribution prepayments from the State and related earnings, to be proportioned over time to replace reductions to future nonemployer contributions, in accordance with Senate Bill 25-310.
 - i. The audit will include a review of internal control and compliance as required by generally accepted auditing standards and Government Auditing Standards. This includes the identification of PERA's key information technology systems, and determination of the extent of testing to be performed on those systems, in accordance with auditing standards.
- b. A separately issued report containing the independent auditors' report on the basic financial statements of PERA as of and for the year ended December 31, 2025, and the independent auditors' report on internal control over financial reporting and compliance and other matters based on an audit of the financial statements of PERA performed in accordance with Government Auditing Standards for the year ended December 31, 2025. This report will also contain background information concerning PERA, any identified findings and recommendations, disposition of any prior year audit recommendations, required communications to those charged with governance, and any additional required information in accordance with the OSA's required reporting format.

- i. The independent auditors' report on the basic financial statements of PERA as of and for the year ended December 31, 2025, will also be included in PERA's separately issued annual comprehensive financial report.
- c. An audit of the schedules of employer allocations and schedules of collective pension amounts for each of the five divisions (State Division Trust Fund, School Division Trust Fund, Local Government Division Trust Fund, Judicial Division Trust Fund, Denver Public Schools Division Trust Fund), as of and for the year ending December 31, 2025, and the related notes.
 - i. This would include consideration of the nature, timing, and extent of the auditor's substantive procedures over the census data and the underlying payroll and personnel records of participating employers. In accordance with the AICPA's Audit and Accounting Guide, State and Local Governments, the audit procedures performed by the Contractor will include selecting a representative group of contributing employers each year on a rotating basis for testing eligible employees' underlying payroll and personnel records. Such census data could be tested by each selected employer's auditor through an examination engagement in accordance with AT-C section 205, Assertion-Based Examination Engagements (AICPA, Professional Standards).
- d. Separately issued report containing the independent auditors' report on the schedules of employer allocations and schedules of collective pension amounts for each of the five Divisions (State Division Trust Fund, School Division Trust Fund, Local Government Division Trust Fund, Judicial Division Trust Fund, Denver Public Schools Division Trust Fund), as of and for the year ended December 31, 2025.
- e. An audit of the schedules of employer allocations and schedules of collective pension amounts for other post-employment benefits (OPEB) for the Health Care Trust Fund (HCTF) and the Denver Public Schools Health Care Trust Fund (DPS HCTF), as of and for the year ending December 31, 2025, and the related notes.
 - i. This would include consideration of the nature, timing, and extent of the auditor's substantive procedures over the census data and the underlying payroll and personnel records of participating employers. In accordance with the AICPA's Audit and Accounting Guide, State and Local Governments, the audit procedures performed by the Contractor will include selecting a representative group of contributing employers each year on a rotating basis for testing eligible employees' underlying payroll and personnel records. Such census data could be tested by each selected employer's auditor through an examination engagement in accordance with AT-C section 205, Assertion-Based Examination Engagements (AICPA, Professional Standards).

- f. Separately issued report containing the independent auditors' report on the schedules of employer allocations and schedule of collective amounts for other post-employment benefits (OPEB) for the Health Care Trust Fund (HCTF) and the Denver Public Schools Health Care Trust Fund (DPS HCTF), as of and for the year ended December 31, 2025.
 - g. Review of PERA's compliance with state and federal laws and regulations that could have a material effect on PERA's financial statements.
 - h. Performance of audit work to evaluate PERA's progress in implementing prior audit recommendations, if applicable.
 - i. Preparation of report comments and/or a management letter, as appropriate based on assessed severity level, containing audit findings and recommendations for improvements in the operations, internal controls, and accounting procedures of PERA, along with any opportunities for cost savings determined through the audit. This will include obtaining and reviewing responses to the recommendations from PERA's management and ensuring they meet the State's established parameters for responses. In accordance with Government Auditing Standards, for any "Partially Agree" or "Disagree" response, the contractor shall prepare an Auditor's Addendum as a rebuttal to PERA's response. All report comments, management letters, responses, and Auditor's Addenda must be reviewed and approved by the OSA. Note: Deficiencies in internal control will be written and included either as a finding or in a management letter and cannot be communicated orally. Any deficiencies that the Contractor plans to communicate orally must be approved by the OSA.
 - i. Communicate in writing to PERA a summary of any exceptions identified during testing prior to the drafting of any findings or management letter comments.
2. As it performs the Work, the Contractor shall maintain an awareness of any areas beyond the scope of the Services in which the Audited Agency may not be carrying out PERA's programs in an effective and efficient manner. Contractor shall discuss any such areas with the State to determine whether the State desires the Contractor to expand the scope of Services of this Contract. The cost of such additional Services are not included within the scope of this Contract, and any additional Services shall be subject to negotiation and set forth in a separate agreement among the Contractor, the State Auditor, and the Legislative Audit Committee.

3. Deliverables and Timelines

The following are the general deliverables and timelines for the audit.

The general controls testing over the key information technology systems, and corresponding draft report findings and recommendations, must be completed by March 2, 2026.

All non-IT internal controls and compliance audit work, and corresponding draft report findings and recommendations, must be completed by March 2, 2026.

If the contract auditor, in coordination with the OSA, decides to rely on census data testing performed by selected employer's auditors through an examination engagement, the contract auditor must select a representative group of contributing employers for census data testing of eligible employees' underlying payroll and personnel records, by no later than October 1, 2025. Employer auditor's attestations should be due by approximately March 31, 2026, and the audit firm's evaluation of the attestations should be completed by May 1, 2026. For subsequent years, the contract auditor, in coordination with the OSA, should select a representative group of contributing employers for census data testing for the subsequent year by the end of the current year's audit procedures.

A draft report, including all findings and recommendations, should be completed by about June 1, 2026. The audit workpapers should be available for OSA review by June 1, 2026. The final audit reports must be delivered to the OSA by June 15, 2026.

The OSA expects the Contractor to satisfy the project deliverables and timelines outlined in this RFP to meet an August 2026 Legislative Audit Committee hearing date, at which point the audit report will be publicly released.

Work for this project is estimated to commence in September 2025. However, work could begin sooner or later depending on how long it takes to route and execute the contract after selection of the successful proposal. No billable work can begin on this project until the effective date of the contract.

a. Work Location

Depending on the needs of the engagement or the nature of the work being performed, some work for this engagement may be able to be completed using email, phone, and other virtual file-sharing and remote meeting technologies. However, some amount of in-person or on-site work at PERA may also be required.

b. Findings Development and Report Review

The OSA has a rigorous findings development and report review process, which includes review and revisions at multiple levels of the organization as well as review and comment by PERA. Prospective bidders should take this into consideration when preparing a proposed calendar and budget. The findings must adhere to the OSA's standards as described in "Exhibit G—Developing and Presenting Findings" of the OSA's standard contract. The final report must adhere to the OSA's standards as described in "Exhibit H—Reporting Requirements and Format for Separately Issued Reports" of the OSA's standard contract. The final report must also be in compliance with the accessibility standards required by Section 24-34-802(1)(c), C.R.S., and Section 8.E. of the OSA's standard contract. Within the OSA's standard contract, "Exhibit K—Accessible Document Formatting Guide" is guidance provided to assist contractors in complying with the accessibility standards. The OSA's standard contract containing both exhibits is included in Section IV—Supplemental Information.

Section IV—Supplemental Information also includes a link to the prior audit report issued by the OSA. Prospective bidders should review that report to gain an understanding of the OSA's high expectations in terms of form and presentation.

c. Oral Presentation

The Contractor will be required to testify in person for about two hours before the Legislative Audit Committee. This testimony will be an oral summary of the written report with questions by Committee members and verbal responses from the Contractor and from PERA and PERA's actuary. Upon notification by the OSA, the Contractor shall make an oral presentation to one other legislative committee.

In addition, the Contractor is expected to provide in person oral presentations to PERA's Audit Committee three times a year, in November at the commencement of the audit, in March at the conclusion of interim testing, and in June at the conclusion of the audit.

Various other meetings with the OSA and PERA personnel will be required to communicate requirements, expectations, issues, and results, to ensure a smooth and timely completion.

D. Schedule

The following schedule will be followed with respect to this RFP:

1. RFP available to prospective bidders Friday, June 27, 2025
2. Prospective bidders' inquiry deadline (11:59 p.m.MT) Thursday, July 10, 2025

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|--|--------------------------------|
| 3. OSA response to inquiries deadline | Wednesday, July 30, 2025 |
| 4. Proposal submission deadline (11:59 p.m. MT) | Friday, August 15, 2025 |
| 5. Approximate bid selection date | Friday, September 5, 2025 |
| 6. Approximate contract date | Monday, September 22, 2025 |

E. Inquiries

Prospective bidders may make written inquiries concerning this RFP to obtain clarification of requirements. Inquiries must be submitted via email to Marisa Edwards, Contract Monitor, at marisa.edwards@coleg.gov. **No inquiries will be accepted after 11:59 p.m. MT on Thursday, July 10, 2025.**

F. Submission of Proposals

Proposals must be submitted via email to Marisa Edwards, Contract Monitor, at marisa.edwards@coleg.gov. **No proposals will be accepted after 11:59 p.m. MT on Friday, August 15, 2025.**

All proposals become the property of the OSA upon receipt and will not be returned to the bidder. The OSA shall have the right to use all ideas, or adaptations of these ideas, contained in any proposal received in response to this RFP. Selection or rejection of the proposal will not affect this right.

G. Acceptance of Proposal

This RFP does not commit the OSA to award a contract, to pay any costs incurred in the preparation of a bid submitted in response to this request, or to procure or contract for services or supplies. The OSA reserves the right to accept or reject, in part or in its entirety, any or all bids received as a result of this RFP if the OSA determines that it is in the best interest of the State to do so. The lowest cost proposal will not necessarily be selected. The OSA also reserves the right to engage in further negotiation of the audit scope of work, price, and contract terms after selection of the Contractor if the OSA determines that it is in the best interest of the State to do so.

H. Addendum or Supplement to Request for Proposals

The OSA reserves the right to issue amendments to this RFP prior to the closing date for submission of proposals. In the event that it becomes necessary to revise any part of this RFP, an addendum to this RFP will be provided to each known prospective bidder.

I. Award Without Discussion

The OSA reserves the right to make an award without further discussion of proposals received. Therefore, proposals must be submitted in the most complete terms possible from both the technical and cost standpoint.

J. Award Information to Unsuccessful Firms

The OSA will notify all unsuccessful bidders after the award. No information will be released after the proposal submission deadline until an award has been made.

K. Joint Ventures

No joint venture proposals will be accepted. However, this requirement does not preclude the use of outside special consultants if deemed necessary by the Contractor.

L. Eligible Bidders

To be considered an eligible bidder, bidders must meet the following criteria:

1. Be a properly licensed certified public accounting firm authorized to practice in the State of Colorado.
2. Have participated in a quality control review within the past 3 years.
3. Not have any past history of substandard work.
4. Be independent for this audit engagement.
5. Any firm providing financial and compliance audit services for PERA under contract with the OSA in previous years may bid on this contract provided that the lead partner under the proposal has not performed audit services beyond a total maximum of 5 years within a 10-year period.

M. OSA Contract Monitor

The OSA will assign a contract monitor to serve as the Contractor's primary point of contact and liaison throughout the audit. The contract monitor will attend all key PERA meetings during the engagement (e.g., entrance/exit conferences, findings clearing meetings, briefing meetings with management or boards/commissions, Legislative Audit Committee hearing); assist the Contractor in understanding the OSA's requirements, processes, and expectations; and facilitate the OSA's review of project deliverables, including providing guidance and feedback for revisions.

N. Award of Bid

The contract will be awarded to the bidder whose proposal the OSA determines to be the most advantageous to the State of Colorado, price and other factors considered. The successful bidder

will be awarded a one-year contract which may be renewed on an annual basis for up to four additional years subject to acceptable performance and costs.

O. Submission of Invoices

The Contractor can submit monthly invoices for audit work completed. The OSA will withhold payment for 10 percent of the total contract amount pending satisfactory completion of the contract scope of work, which typically occurs after the Legislative Audit Committee hearing when the final report is publicly released.

Section II Required Information

A. Proposal Sections

Proposals must include the following information. Failure to provide all required information may result in disqualification of the proposal.

1. Title Page

Identify the RFP being responded to and the responding organization's name, local address, telephone number, contact person, and date.

2. Table of Contents

List the material included in the proposal by section and page number.

3. Transmittal Letter

Include a transmittal letter to no more than two pages. The transmittal letter must include the names of the individual(s) authorized to make representations for the organization and their title(s), mailing address(es), email address(es), and telephone number(s).

4. Profile of the Organization

This section of the proposal must:

- a. State whether the organization is local, national, or international.
- b. Give the location(s) of the office from which the work will be done and number of partners, shareholders, and managers and other professional staff employed at that office.
- c. Describe the range of activities performed by the office from which the work will be done, including descriptions of or links to prior work products that demonstrate experience and expertise providing the services described in this RFP. This should also include the numbers and classifications of personnel who will work on the audit.
- d. Affirm that the organization is a properly licensed certified accounting firm authorized to practice in the State of Colorado.
- e. Describe any and all work that (i) is currently being performed for PERA or the State of Colorado, (ii) work that was performed for PERA or the State of Colorado within the past 2 years (i.e., June 2023 through June 2025), and (iii) is planned for PERA or the State of Colorado (i.e., proposals submitted for work that has not yet been awarded or contracted).

- f. Affirm that the organization is independent for this audit engagement.

Prior, current, or planned work disclosed pursuant to Item #4(e) may create a threat to independence. In affirming the organization's independence for this audit engagement, the proposal must include explanation/analysis in accordance with the independence framework prescribed in Government Auditing Standards why this prior, current, or planned work would not impair the organization's independence—or create the appearance thereof—in performing this audit.

Affirmation of independence should include consideration of whether a threat to independence may exist due to the possibility of an audit firm's alternative practice structure's private equity held by PERA as part of PERA's investment portfolio.

- g. Affirm that the organization does not have any past history of substandard work (e.g., a prior engagement has been terminated for poor performance).
- h. Provide information on any past, current, or anticipated claims (i.e., knowledge of pending claims) on respondent contracts; explain the litigation, the issue, and its outcome or anticipated outcome.
- i. Affirm that the organization has participated in a quality control review within the past 3 years. A copy of the results of the organization's most recent external peer review must be included in the proposal.
- j. Provide no more than three references for similar work performed.

5. Qualifications of Assigned Personnel

Describe the proposed audit team's relevant experience and areas of expertise. The proposal must identify the principal staff (i.e., principals, managers, and supervisors/in-charges) who will work on the audit, including any specialists or subcontractors, such as actuarial or investment valuation services, to be used. The proposal must include a resume of all principal staff highlighting their professional qualifications and similar audit work that they have performed. Resumes must be included in an appendix.

The OSA may require that the Contractor provide the OSA with the results of background checks conducted pursuant to the organization's standard employment practices on personnel assigned to the engagement. If background checks are not a standard employment practice for the Contractor, the OSA may require the Contractor to conduct a background check on personnel assigned to the engagement and provide the results to the OSA.

6. Organization's Approach to the Audit

The proposal must include a description of the methodology, approach, tools, and resources to be used to conduct the audit. Include a general description of the proposed methodology

and approach for census data testing, plans for selecting a representative group of contributing employers, and planned reliance on employer auditor's attestation, or plans for the audit firm directly performing the procedures. The proposal must include description of the planned use of an auditor's specialist, including an actuary, either internal or external, and the purposes for which the specialist may be used to assist the auditor in obtaining sufficient, appropriate audit evidence for valuation of investment assets, and/or actuarially calculated balances.

7. Contract Terms and Conditions

The OSA expects the successful bidder to execute and adhere to the terms and conditions in the OSA's standard contract and its related exhibits (see Section IV–Supplemental Information).

Bidders should not wait until after the OSA has made a contract award to consult with their legal team/advisor about the contract terms and conditions. Bidders must identify any issues with the terms and conditions in the OSA's standard contract and its related exhibits as part of their proposal, including proposing alternative language if appropriate. The OSA will consider this information when evaluating proposals and making the contract award.

8. Compensation and Staff Hours

This section of the proposal must:

- a. State the number of professional staff hours estimated to complete the audit work by staff level, the associated hourly rate, and the resulting total cost. Travel costs incurred in the performance of audits are reimbursable only as a part of the hourly rate and must be covered under said rate and will not be separately reimbursed.
- b. State the total inclusive maximum fee for which the work requested will be done.
- c. Affirm that all prices, terms, and conditions will be held firm for at least 90 days after the bid opening.

9. Delivery Schedule

Include a detailed proposed schedule of the audit work to be performed and deliverable due dates for the project milestones discussed in Section I(C)–Services Required.

10. Additional Data

Include additional information that is considered essential to the proposal but has not otherwise been provided in response to a specific item in this section.

B. Separate Redacted Proposal for Proposals Containing Proprietary Information

All proposals submitted to the OSA in response to this RFP are subject to the Colorado Open Records Act (CORA). In accordance with CORA, bidders may request that the OSA withhold proprietary information (i.e., trade secrets) in their proposals from public disclosure pursuant to a CORA request.

Bidders requesting that the OSA withhold proprietary information in their proposal from public disclosure pursuant to a CORA request must prepare and submit a separate redacted copy of their proposal to the OSA. In no event may an entire proposal be classified as proprietary information.

The OSA will review any designations of proprietary information for reasonableness and appropriateness as part of its review of proposals. If the OSA does not agree with the bidder's designation of proprietary information, the bidder will be notified and asked to provide additional explanation and clarification and, if necessary, refine what is designated as proprietary information and submit a revised redacted proposal.

Section III Proposal Evaluation Process

A. General

An OSA evaluation team will judge the merits of proposals received in accordance with the general criteria defined below.

During the evaluation process, the evaluation team may, at its discretion, request any one or all bidders to make oral presentations or answer questions about their proposals. Not all bidders may be asked to make such oral presentations.

The OSA will select the bidder whose proposal is most responsive to the State's needs while being within available resources. The specifications within this RFP represent the minimum performance necessary for response.

B. Mandatory Criteria

1. The organization must be licensed to practice as a certified public accounting firm in the State of Colorado.
2. The organization must have had a quality control review completed within the past 3 years. A copy of the review must be included in the proposal.
3. The organization is independent for the audit engagement.

C. General Criteria

1. Adequacy and completeness of the proposal with respect to the information required by Section II of the RFP.
2. Experience and stability of the organization.
3. Qualifications and experience of personnel, including any subcontractors, specialists, or consultants to be assigned to the audit team.
4. Comprehensiveness and appropriateness of the proposed work plan.
5. Proposed hours and cost.
6. Proposed time frame for meeting project milestones and completing the audit.
7. Acceptance of the OSA's standard contract and its related exhibits without significant revision.

Section IV Supplemental Information

Attached to this RFP are the following documents:

1. Standard OSA contract and related exhibits. See Section II(7) of the RFP for discussion. The State is developing the standard OSA contract document in an accessible format and in compliance with the state's accessibility rules. The State will provide an accessible version of the standard OSA contract document to the Contractor after the State has completed development of the standard OSA contract document in an accessible format. The accessible OSA contract document will not change or amend any substantive terms of the standard OSA contract that is attached to this RFP.

The following web links provide additional information to assist in preparing the proposal:

- PERA's audit report for the Year Ended December 31, 2024 is anticipated to be available after a scheduled Legislative Audit Committee hearing on August 11, 2025. PERA's audit report for the Year Ended December 31, 2023 and audit reports for years prior are available at our web site: [Audits for Public Employees' Retirement Association](#)
- PERA's Annual Comprehensive Financial Report for the Year Ended December 31, 2023 and for years prior are available on PERA's web site: [Financial Reports and Studies](#)
- PERA's Schedule of Employer Allocations and Schedule of Collective Pension Amounts as of and for the Year Ended December 31, 2023 is provided as supplementary information under OSA Current Request for Proposals on our web site: [OSA Requests for Proposals](#)
- Additional information concerning PERA may be found on their web site: [Colorado PERA](#)
- Colorado Office of the State Auditor Website: [Office of the State Auditor](#)