



OFFICE OF THE STATE AUDITOR



DIANNE E. RAY, CPA

STATE AUDITOR

March 16, 2020

INDEPENDENT ACCOUNTANT'S REPORT

Members of the Legislative Audit Committee:

We have examined management's assertion that the significant elements of census data reported by the following employers within the State Division—Judges within the Judicial Department [Colorado PERA Employer No. 990], Legislative Council within the Legislative Department [Colorado PERA Employer No. 115], Department of Corrections [Colorado PERA Employer No. 108], Mental Health Institute at Pueblo within the Department of Human Services [Colorado PERA Employer No. 69], Department of Law [Colorado PERA Employer No. 9], and Colorado State University at Pueblo [Colorado PERA Employer No. 127] to the Colorado Public Employees' Retirement Association (Colorado PERA) for the Calendar Year Ended December 31, 2018, were complete and accurate based on the criteria included in Section 24-51-101(42) C.R.S., Section 24-51-301 through 24-51-310 C.R.S., Section 24-51-401 C.R.S., Section 24-51-411 C.R.S., and the Colorado PERA rules. The significant elements of payroll census data reported to Colorado PERA during the Calendar Year Ended December 31, 2018, were name, payroll period, social security number, Colorado PERA includable salary, and employee and employer contribution.

Judges within the Judicial Department; Legislative Council within the Legislative Department; and management at the Department of Corrections, Mental Health Institute at Pueblo within the Department of Human Services, Department of Law, and Colorado State University at Pueblo are responsible for the assertion. Our responsibility is to express an opinion on the assertion based on our examination.

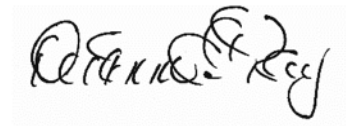
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Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether 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.

In our opinion, management's assertion referred to above is fairly stated, in all material respects, based on the criteria included in Section 24-51-101(42) C.R.S., Section 24-51-301 through 24-51-310 C.R.S., Section 24-51-401 C.R.S., Section 24-51-411 C.R.S., 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, Colorado 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
March 16, 2020

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