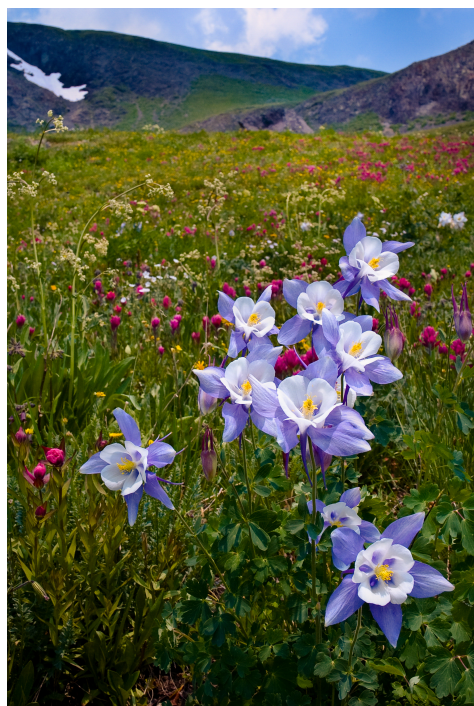


State of Colorado

# Census Data Attestation for Colorado Public Employees' Retirement Association (PERA) 2024 Annual Financial Audit

Attestation Engagement  
March 2025  
2439F-AT



## Legislative Audit Committee

**Representative William Lindstedt**  
Chair

**Representative Max Brooks**

**Representative Jarvis Caldwell**

**Senator Dafna Michaelson Jenet**

**Senator Lisa Frizell**  
Vice Chair

**Senator Rod Pelton**

**Senator Mike Weissman**

**Representative Jenny Willford**

## Office of the State Auditor

State Auditor  
Deputy State Auditor  
Audit Manager  
Audit Team

**Kerri L. Hunter, CPA, CFE**

**Marisa Edwards, CPA**

**Ferminia Hebert, CPA**

**Mason Christian**

**Stephen Donohoue**

**Elizabeth Forbes**

**Brayan Velazquez-Maldonado**



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

---

March 24, 2025

**Census Data Attestation for Colorado Public Employees' Retirement Association (PERA) 2024 Annual Financial Audit**

Members of the Legislative Audit Committee:

As part of the 2024 PERA financial audit, we performed certain procedures related to selected data included in payroll reports for the Calendar Year Ended December 31, 2023, submitted by the State to PERA. We performed testwork at State departments selected by PERA's financial auditors 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.

*Kerri L. Hunter*







**OFFICE OF THE STATE AUDITOR**

**KERRI L. HUNTER, CPA, CFE • STATE AUDITOR**

---

March 24, 2025

**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, 2023, 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: State Historical Society [PERA Employer No. 17]—Wheatridge Regional Center [PERA Employer No. 40]—Department of Natural Resources [PERA Employer No. 85]—Department of Corrections [PERA Employer No. 108]—Division of Youth Services [PERA Employer No. 132].
- 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, 2023, 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.

Management at the Judicial Department, State Historical Society, Wheatridge Regional Center, Department of Natural Resources, Department of Corrections, and Division of Youth Services 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 are 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 Colorado 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 black ink, reading "Kerri L. Hunter". The signature is fluid and cursive, with the first name "Kerri" being more prominent than the last name "Hunter".

Kerri L. Hunter, CPA, CFE  
Colorado State Auditor  
March 24, 2025





**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](mailto:osa.ga@coleg.gov)**

website  
**[www.colorado.gov/auditor](http://www.colorado.gov/auditor)**

linkedin  
**[www.linkedin.com/company/colorado-state-auditor](http://www.linkedin.com/company/colorado-state-auditor)**