

State of Colorado

# Census Data Attestation for Colorado Public Employees' Retirement Association (PERA) 2023 Annual Financial Audit

Attestation Engagement  
March 2024  
2414F-AT



## LEGISLATIVE AUDIT COMMITTEE

<b>Representative Lisa Frizell</b> Chair	<b>Representative Andrew Boesenecker</b> Vice Chair
<b>Representative Gabe Evans</b>	<b>Senator Dafna Michaelson Jenet</b>
<b>Senator Rhonda Fields</b>	<b>Senator Rod Pelton</b>
<b>Representative William Lindstedt</b>	<b>Senator Kevin Van Winkle</b>

## OFFICE OF THE STATE AUDITOR

State Auditor	<b>Kerri L. Hunter, CPA, CFE</b>
Deputy State Auditor	<b>Marisa Edwards, CPA</b>
Audit Manager	<b>Ferminia Hebert, CPA</b>
Audit Team	<b>Stephen Donohoue</b> <b>Xiuqing Skeates, CPA</b> <b>Elizabeth Forbes</b> <b>Giselle Barrios-Luna</b> <b>Mason Christian</b>



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 22, 2024

**Census Data Attestation for Colorado Public Employees Retirement Association (PERA) 2023 Annual Financial Audit**

Members of the Legislative Audit Committee:

As part of the Fiscal Year 2023 PERA financial audit, we performed certain procedures related to selected data included in payroll reports 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 22, 2024

**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, 2022, 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: Department of Transportation [PERA Employer No. 1], Colorado State Veteran's Center - Rifle [PERA Employer No. 20], Colorado State Veteran's Center – Florence [PERA Employer No. 25], Office of the Governor and Executive Mansion [PERA Employer No. 30], Grand Junction Regional Center [PERA Employer No. 41], Department of Public Safety [PERA Employer No. 165].
- 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, 2022, 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, Department of Transportation, Department of Human Services, Colorado State Veteran's Center – Rifle, Colorado State Veteran's Center – Florence, Governor's Office, Grand Junction Regional Center, and Department of Public Safety 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.



Kerri L. Hunter, CPA, CFE  
Colorado State Auditor  
March 22, 2024





**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)**