

State of Colorado

# Census Data Attestation for Colorado Public Employees' Retirement Association (PERA) 2021 Annual Financial Audit

Attestation Engagement  
June 2022  
2214F



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OFFICE OF THE STATE AUDITOR

C O L O R A D O

*Working to improve government for the people of Colorado.*



April 29, 2022

**Census Data Attestation for Colorado Public Employees Retirement Association (PERA) 2021 Annual Financial Audit**

Members of the Legislative Audit Committee:

As part of the Fiscal Year 2021 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, 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**

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April 29, 2022

**Independent Accountant's Report**

Members of the Legislative Audit Committee:

We have examined managements' 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, 2020, 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 C.R.S., and PERA Rules:

- State Division: Department of Education [PERA Employer No. 34], Office of Economic Development and International Trade [PERA Employer No. 39], Colorado State University [PERA Employer No. 59], Office of Information Technology [PERA Employer 89], State Veterans Nursing Home at Fitzsimons [PERA Employer 118], Commission on Higher Education [PERA Employer 128]
- 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, 2020, were:

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

Judges within the Judicial Department; and management at the Office of Economic Development and International Trade, Colorado State University, the Office of Information Technology, State

Veterans Nursing Home at Fitzsimons, and Commission on Higher Education 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 and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, managements' 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 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  
Colorado State Auditor  
April 29, 2022





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