

From: Maiquis, Christina T (DOA) [christina.maiquis@alaska.gov]
To: MBASS@CRAIGSCHOOLS.COM [MBASS@CRAIGSCHOOLS.COM]
Cc: CREITAN@CRAIGSCHOOLS.COM [CREITAN@CRAIGSCHOOLS.COM], Walsh, Jessica L (DOA) [jessica.walsh@alaska.gov], Worley, Kevin T (DOA) [kevin.worley@alaska.gov], Pigue, William Jared (DOA) [jared.pigue@alaska.gov], Walther, Traci M (DOA) [traci.walther@alaska.gov], Elizarde, Agnes L (DOA) [agnes.elizarde@alaska.gov], Kesity, Teresa G (DOA) [teresa.kesity@alaska.gov], brianwood1@kpmg.com [brianwood1@kpmg.com]
Subject: Fiscal Year 2023 Census Data Audit - ER 705 Craig City School District
Sent: Thu 7/20/2023 11:09 PM GMT-05:00
Importance: Normal

Melinda Bass,

Our independent auditors, KPMG, are gearing up again this year to conduct the GASB 68 and 75 required census data audits for the fiscal year 2023. KPMG will be performing the census data audits of the selected employers participating in the State of Alaska Public Employees' Retirement System and the Teachers' Retirement System.

Craig City School District has been selected to be audited this year.

Attached is a letter as well as an AICPA whitepaper, both with additional details about the census data audit requirement.

All requested data is due to KPMG by **July 31, 2023**. KPMG will schedule time with each employer sometime between mid-August to mid-October, to review the provided supporting documents. Please expect a fully remote review this year.

KPMG will provide access to a secured electronic site, which will be used to upload all requested items. **Please send Melissa Hwang, with KPMG, an email to include the name of the relevant individual and email address to add to the site.** Please send the email to Brian at brianwood1@kpmg.com. Please note KPMG can only **add two people per employer** to the site due to its sensitive nature and access will be limited to only your specific employer folder.

After receiving site access, please upload the following documents by **July 31, 2023**, to allow the KPMG team to make selections:

1. Employer Transmission Reports of all records submitted to the Division of Retirement and Benefits for period **7/1/2022– 6/30/2023**. (Reported through eReporting and labeled "Turnaround Report" in the reports tab). **Select all pay period end dated reports for the period requested. The Turnaround Report provides the auditors with the payroll data processed by Retirement and Benefits.**
2. Payroll Registers for the period **7/1/2022 - 6/30/2023** that align with the eReporting pay cycle frequency. **Pay registers should include the following data from the employer's internal accounting system for all employee payroll data.**

- employee info (employee ID, Name)

- check number, date, pay period
 - Gross pay, deductions (breakdown)
3. Reconciliation of Payroll Register to the Transmission Reports (If such a reconciliation is performed and retained). If this is not something that is performed or included in your documentation, please let us know. **If the date requested in #2 is reconciled to what was submitted to Retirement and Benefits, provide your reconciliation data for this request.**

Once the above information is uploaded to the secure site, KPMG will make selections of individual employees, to verify the underlying human resource records retained by the State of Alaska. There will be a separate email with the selections and examples of the support to provide. Selections will be sent in mid-August.

Should you have any questions or concerns about the information requested, please contact me via email at christina.maiquis@alaska.gov.

Thank you,

Christina Maiquis

Christina Maiquis

State of Alaska/Department of Administration
Division of Retirement and Benefits
DRB Accounting Supervisor/Accountant V
PO Box 110203
Juneau, AK 99811-0203
Phone: (907) 465-1845
Fax and ER Summary of Contribution Fax: (907) 465-3364

Christina.Maiquis@alaska.gov

STAY CONNECTED:




CONFIDENTIALITY NOTICE:

This email and any attachments are for the sole use of the intended recipient(s) and may contain information that is confidential and protected from disclosure under the law, including attorney-client communications. Any unauthorized review, use, disclosure, or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply email and delete/destroy all copies of the original message and attachments.

DISCLAIMER:

The information contained in this email is based on the specific facts and circumstances presented and cannot be applied to other facts and circumstances. This email may contain a summary description of benefits, costs, rates, valuations, other calculations, policies or procedures for one or more pension or benefit plans administered by the Division of Retirement and Benefits, including but not limited to, the Public Employees' Retirement System, the Teachers' Retirement System, the Judicial Retirement System, the Supplemental Annuity Plan, the Deferred Compensation Plan, the AlaskaCare Employee Health Plan, or the AlaskaCare Retiree Benefit Plan. The Division of Retirement and Benefits has made every effort to ensure, but does not guarantee, that the information provided is accurate and up to date. Where this email conflicts with the relevant Plan Document, the Plan Document controls.

For your protection, your response may be sent in a separate encrypted email if it contains personal or financial information. If so, you will receive an email notification that you have received a secure email from the State of Alaska with instructions on how to access it.

 **Think green before you print.**

