



## Independent Accountant's Report

To the Legislature of the State of California  
and the California State Controller's Office  
Sacramento, California

We have examined management of the State Controller's Office (the SCO)'s assertions related to the census data submitted to its actuary as of June 30, 2022, which was used to prepare the actuarial valuation for the Service Employees International Union, Attorney and Hearing Officers, Highway Patrol, Corrections, Protective Services and Public Safety, Professional Engineers, Professional Scientific, and Craft and Maintenance valuation groups as of June 30, 2022. The SCO is administrator of the Plan. The SCO's management is responsible for the assertions. Our responsibility is to express an opinion on management's assertions based on our examination.

### ***Management's Assertions***

- The census data submitted by the SCO to its actuary as of June 30, 2022, is accurate based on the accumulation of census data reported by the SCO for the period July 1, 2021 to June 30, 2022. Census data includes the following: date of birth, date of hire, and gender, as set forth in the plan provisions.
- The census data submitted by the SCO to its actuary as of June 30, 2022 properly reflects current benefit provisions in effect as of June 30, 2022, as set forth in the plan provisions.
- The census data submitted by the SCO to its actuary as of June 30, 2022, properly excludes deceased members based on the Plan's validation of the existence of retired members as of June 30, 2022.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Those standards require that we plan and perform 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.

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, management's assertions referred to above are fairly stated, in all material respects, based on the provisions of the plan.

A handwritten signature in black ink that reads "Eide Bailly LLP".

Sacramento, California  
April 19, 2024