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## INDEPENDENT ACCOUNTANTS' REPORT

Board of Trustees  
Public Safety Personnel Retirement System  
Phoenix, Arizona

We have examined management of the Public Safety Personnel Retirement System's (PSPRS) assertions for plan member census data, included in the accompanying letter, for the Correction Officer Retirement Plan (CORP) as of June 30, 2023. PSPRS' management is responsible for its assertions. Our responsibility is to express an opinion on management's 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 fairly stated, 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, management's assertions for plan member census data, included in the accompanying letter, for the CORP as of June 30, 2023 are fairly stated, in all material respects.

### **Restriction on Use**

Our report is intended solely for the information and use of the PSPRS management, the Board of Trustees, the CORP participating employers as of and for the year ended June 30, 2023 and their auditors and is not intended to be, and should not be, used by anyone other than these specified parties.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Boston, Massachusetts  
April 24, 2024



**PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM  
CORRECTIONS OFFICER RETIREMENT PLAN  
ELECTED OFFICIALS' RETIREMENT PLAN  
ARIZONA PSPRS TRUST**

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April 24, 2024

To the Participating Employers of the Corrections Officer Retirement System

Management of the Public Safety Personnel Retirement System (PSPRS) provides the following assertions for the plan member census data of the Corrections Officer Retirement Plan maintained by PSPRS. The assertions are based on controls and procedures in place for the accumulation of census data for the period from July 1, 2022 to June 30, 2023.

1. The significant elements of the census data provided by the Public Safety Personnel Retirement System to the actuary of the Corrections Officer Retirement Plan as of June 30, 2023, is complete and accurate based on the accumulation of census data reported by participating employers for the period from July 1, 2022 to June 30, 2023. Census data includes the following: date of birth, membership date (date of hire), years of service, pensionable wages, tier of employee, gender, date of retirement, spouse's date of birth, dependents' date of birth, and employment status, as set forth in Arizona Revised Statutes Title 38, Chapter 5, Article 6 and as required by the actuary.
2. The census data provided by the Public Safety Personnel Retirement System to the actuary of the Corrections Officer Retirement Plan as of June 30, 2023, is complete and accurate as to the monthly benefit payments for retirees or beneficiaries based on benefit provisions in effect as of June 30, 2023, as set forth in Arizona Revised Statutes Title 38, Chapter 5, Article 6.
3. The census data provided by the Public Safety Personnel Retirement System to the actuary of the Corrections Officer Retirement Plan as of June 30, 2023, properly reflects current benefit provisions in effect as of June 30, 2023, as set forth Arizona Revised Statutes Title 38, Chapter 5, Article 6.
4. The census data provided by the Public Safety Personnel Retirement System to the actuary of the Corrections Officer Retirement Plan as of June 30, 2023, properly excludes deceased members based on the validation of the existence of inactive and retired members by a third-party death reporting service.
5. The census data provided by the Public Safety Personnel Retirement System to the actuary of the Corrections Officer Retirement Plan as of June 30, 2023, includes the significant elements necessary for the actuary to prepare the "Employer Reporting Accounting Schedules" in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

Michael Smarik  
Deputy Administrator  
Public Safety Personnel Retirement System