

Independent Accountant's Report

Board of Directors/Trustees
[Public Corporation or Municipality]

We have examined management's assertion that the significant elements of census data reported by [Public Corporation or Municipality] to the Puerto Rico Government Employees and Judiciary Retirement Systems Administration (the Administration) for the Employees' Retirement System of the Government of the Commonwealth of Puerto Rico (the System) during the year ended June 30, 201X were complete and accurate based on the criteria included in [identify applicable statutes or name of plan document]. The significant elements of census data reported to the Administration for the System were as follows:

Report	Significant Elements
[Name of Report] (e.g. New Employee Enrollments)	[List significant elements] (e.g. name, social security number, date of birth, hire date, sex, marital status, , etc)
[Name of Report] (e.g. Employer Transmission Report)	[List significant elements] (e.g. name, position/job code, hours worked, pensionable income for period, employer contribution for period, employee contribution for period, etc.)
[Name of Report] (e.g. Employee Status Changes)	[List significant elements] (e.g. name, social security number, new job position, etc.)

[Public Corporation or Municipality]'s management is responsible for the assertion. Our responsibility is to express an opinion on the assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting management's assertion and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, management's assertion referred to above is fairly stated, in all material respects, based on [identify applicable statutes or name of plan document].

This report is intended solely for the information and use of [Public Corporation or Municipality], the Employees' Retirement System of the Government of the

Addressee
[Date of report]
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Commonwealth of Puerto Rico and the Employees' Retirement System of the Government of the Commonwealth of Puerto Rico's auditors and is not intended to be and should not be used by anyone other than these specified parties.

[Signature]
[Date]