Cherry Bekaert LLP
CPAs & Advisors

Report of Independent Accountant

The Honorable Members of the City Council
City of Roanoke, Virginia

We have examined management's assertion that the census data reported to the Virginia Retirement System by the City of Roanoke, Virginia (the "City") during the year ended June 30, 2016, were complete and accurate based on the criteria set forth by the Virginia Retirement System and the Board of Trustees' plan provisions as mandated by the Code of Virginia Section 51.1-136. The City'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 the requirements to be met by participants in the Virginia Retirements System as defined by the Virginia Retirement System and the Board of Trustees' plan provisions as mandated in the Code of Virginia Section 51.1-136. Our sampling methodology and determination of control environments are included in Appendix A to this report.

This report is intended solely for the information and use of the City of Roanoke, Virginia, and the Auditor of Public Accounts of the Commonwealth of Virginia and is not intended to be, and should not be, used by anyone other than these specified parties.

Cherry Bekaert LLP

Roanoke, Virginia
September 29, 2016

We identified one control environment during this review for which the City of Roanoke, Virginia was responsible.

The following table reflects the population size and sample size for each procedure performed over the control environment for which the City of Roanoke, Virginia was responsible:

Required Attest Procedures	Population Size	Sample Size	Risks and Other Considerations Used to Determine Sample Size
Review of Census Data Elements	242	35	Per AICPA guidance within AT Section 101, based on a 5% tolerable deviation rate to obtain an 85% confidence level expecting no deviations.
Review of Eligibility of Newly Enrolled Members Reported to the VRS	22	3	Based upon the AICPA sample design, size, and selection as defined in AU-C Section 530 of the AICPA Professional Standards, for populations less than 250.
Review of Monthly *my*VRS Navigator Contribution Confirmation Reconciliations	12	2	Based upon the AICPA sample design, size, and selection as defined in AU-C Section 530 of the AICPA Professional Standards for monthly operating controls.
Review of *my*VRS Navigator System Access	5	2	Based upon the AICPA sample design, size, and selection as defined in AU-C Section 530 of the AICPA Professional Standards for populations less than 250.