



INDEPENDENT ACCOUNTANT’S REPORT

Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218

Management and the City Council
of the 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 during the year ended June 30, 2022 is complete and accurate based on the criteria set forth by the Virginia Retirement System and Board of Trustees’ plan provisions as mandated in Section 51.1-136 of the Code of Virginia. The City of Roanoke, Virginia’s management is responsible for its assertion. Our responsibility is to express an opinion on management’s assertion 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 assertion is fairly stated, in all material respects. An examination involves performing 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 of the City of Roanoke, Virginia and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, management’s assertion that the census data reported to the Virginia Retirement System by the City of Roanoke, Virginia during the year ended June 30, 2022 was complete and accurate based on the criteria set forth by the Virginia Retirement System and the Board of Trustees’ plan provisions as mandated in Section 51.1-136 of the Code of Virginia, is fairly stated, in all material respects. 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 Auditor of Public Accounts of the Commonwealth of Virginia and the City of Roanoke, Virginia’s governing body, School Board, and management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
September 1, 2022

Attachment

Your Success is Our Focus

## Appendix A

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 Audit Procedure	Population Size	Sample Size	Risks and Other Considerations Used to Determine Sample Size
Review of Census Data Elements	252	39	AICPA Audit Sampling Audit Guide dated December 1, 2019, Chapter 3, <i>Nonstatistical and Statistical Audit Sampling in Tests of Controls</i> , Table 3-4, <i>Limited Effect of Population Size on Sample Size</i> , using parameters of 5% Risk of Overreliance, 10% Tolerable Rate of Deviation, and no expected deviations.
Review of Eligible Members Reported to the VRS	1,976	40	Same as above.
Review of Eligibility of Newly Enrolled Members Reported to the VRS	Not Tested	Not Tested	Per the Retirement System audit procedures at Section 3-7 in the <i>Specifications for Audits of Counties, Cities, and Towns</i> , and Section 2-5 in the <i>Specifications for Audits of Authorities, Boards, and Commission</i> , for the fiscal year under audit, testing is performed on an alternating schedule.
Review of Monthly <i>myVRS</i> Navigator Contribution Confirmation Reconciliations	12	3	AICPA Audit Sampling Audit Guide dated December 1, 2019, Chapter 3, <i>Nonstatistical and Statistical Audit Sampling in Tests of Controls</i> , Table 3-5, <i>Testing Operating Effectiveness of Small Populations</i> , population size 1 to 52.
Review of <i>myVRS</i> Navigator System Access	3	3	Tested entire population due to very small population.
Review of other post-employment benefit, Group Life Insurance members that are not participants in VRS	831	39	AICPA Audit Sampling Audit Guide dated December 1, 2019, Chapter 3, <i>Nonstatistical and Statistical Audit Sampling in Tests of Controls</i> , Table 3-4, <i>Limited Effect of Population Size on Sample Size</i> , using parameters of 5% Risk of Overreliance, 10% Tolerable Rate of Deviation, and no expected deviations.