

The illustrative practitioner's examination report that follows has been updated for Statement on Standards for Attestation Engagements (SSAE) No. 18, *Attestation Standards: Clarification and Recodification* (Attest Clarity Standards). SSAE is effective for **practitioner's reports dated on or after May 1, 2017**. The following report will be included in the 2017 edition of the AICPA Audit & Accounting Guide, *State and Local Governments*.

**Independent Accountant's Report**

[Appropriate Addressee]

We have examined management's assertion that the significant elements of census data reported by City of Example, Any State to [Name of Retirement System] for the [Name of Plan] during the year ended June 30, 20X3, 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 [Name of Retirement System] for the [Name of Plan] were as follows:

| Report   | Significant Elements   |
|--|--|
| [Name of Report] (for example, New Employee Enrollments)     | [List significant elements] (for example, name, Social Security number, date of birth, hire date, gender, and marital status)  |
| [Name of Report] (for example, Employer Transmission Report) | [List significant elements] (for example, name, position or job code, hours worked, pensionable income for period, employer contribution for period, and employee contribution for period) |
| [Name of Report] (for example, Employee Status Changes)      | [List significant elements] (for example, name, Social Security number, and new job position)  |

City of Example's management is responsible for the 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.

AICPA Audit & Accounting Guide, *State and Local Governments*  
Exhibit 13-3 Updated for Statement on Standards for Attestation Engagements No. 18  
Practitioner's Reports Dated on or after May 1, 2017

In our opinion, management's assertion that significant elements of census data reported by City of Example, Any State to *[Name of Retirement System]* for the *[Name of Plan]* during the year ended June 30, 20X3, were complete and accurate based on the criteria included in *[identify applicable statutes or name of plan document]* is fairly stated, in all material respects.

This report is intended solely for the information and use of City of Example, *[Name of Plan]* and *[Name of Plan]*'s auditors and is not intended to be and should not be used by anyone other than the specified parties.

*[Practitioner's signature]*

*[Practitioner's city and state]*

*[Date of practitioner's report]*