# Significant Elements of Census Data

#### **SERS and CMS**

- Full Name
- Social Security Number
- Birthday
- Gender
- Pay Rate
- Retirement Deduction Code
- Earnings and Service Credits
- Eligibility to Participate in SERS

#### SURS and CMS

- Full Name
- Social Security Number
- Birthday
- Gender
- Pensionable Earnings
- Certification Date(s)
- Leaves of Absences
- Layoffs
- Termination Date(s)
- Eligible to Participate in SURS

### Understanding Census Data



White Oak Tree Loyola University Maryland White Oak Tree The Morton Arboretum

### Understanding Census Data



White Oak Tree Leaves with Anthracnose University of Illinois Extension Stressed White Oak Trees after Winter Storm Uri Texas A&M University

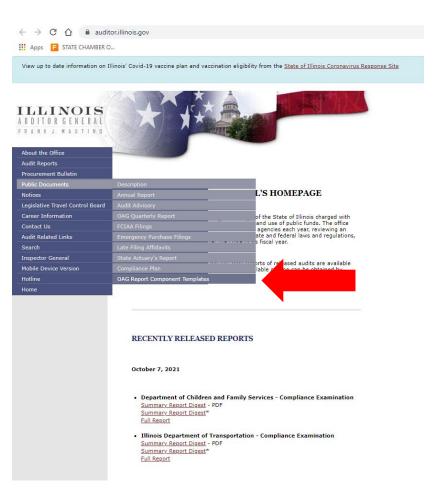
#### Understanding Census Data



Damage from Western Spruce Budworms Glacier National Park National Park Service Relatively Healthy Forest in the Pine Creek Gorge Commonwealth of Pennsylvania Department of Conservation and Natural Resources

# Report Components

- Necessitated by the 2018 Revision to *Government Auditing Standards*
- Auditees Prepare **ALL** Report Components Following Detailed Guidance available on the Office of the Auditor General's Website
- Auditor's Responsibilities for the Report Components



## Fiscal Year 2021 Report Changes

- 1) Financial Audit Report
- 2) Report Required Under *Government Auditing Standards*
- 3) Single Audit Report
- 4) Compliance Examination Report
  - Independent Accountant's Report on State Compliance and on Internal Control over Compliance
  - Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report