

A close-up photograph of a bright yellow sunflower with a dark brown center, set against a clear blue sky with soft white clouds. A semi-transparent blue horizontal band is overlaid across the middle of the image, serving as a background for the text.

# KPERS Auditing

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2025 KPERS Employer Conference



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## KPERS Audits

- Why KPERS conducts audits
- Two types of audits
- How we choose employers
- The process
- Employer responsibilities
- Objectives and common errors
- Enrollment tips

## **Why KPERS Conducts Audits**

- Fiduciary responsibility to the members

## **Two Types of Audits**

- GASB 68 audits
- KPERS employer audits

## **GASB 68**

- Audit to verify KPERS census data
- Performed annually by outside independent auditors
- 70 employers chosen to provide documentation
- Sample of employees chosen for document requests
- KPERS auditors assist in document requests to lower cost of the audit

## **Employer Audit**

- Confirm accuracy of member accounts
- Approximately 100 employers chosen annually
- Review 100% of employees for selected agencies

## How We Choose Employers

Employers grouped by number of members

Level	Number of Employers	Members Per Employer	Audit Frequency	Employers Audited Each Year
1	9	> 2,000	Every Year	9
2	51	401 to 2,000	Every 3 years	16
3	200	101 to 400	Every 5 years	40
4	250	40 to 100	Every 10 years	25
5	925	< 40	As needed	10

Around 100



## Audit Process

- We request payroll and census
  - Electronic format (spreadsheet, PDF, CVS)
  - Secure upload to KPERS
- Compare last 2 calendar years to reported wages
- Review **all employees** for eligibility
  - Enrolled and not enrolled

## **Audit Process**

- Ask questions
- Request additional records and information
- Make needed adjustments and enrollments
- Issue report and exit conference

## **Employer Responsibilities**

- Maintain adequate records
- Respond to questions and research issues
- Submit enrollments
- Submit and pay adjustments
- Complete refunds to employees

## Objectives

### Confirm Employee Enrollments

- Are the correct employees enrolled?
  - 630 hours a year for schools
  - 1,000 hours a year for State and Locals

### Confirm Correct Wages are Reported

- Enrollment of retired employees in KPERS After Retirement
  - Including part-time employees

## Common Errors

### Are Wages Reported Correctly?

- The totality of employment – Not reporting extra duties
- Reporting paychecks before or after begin/end dates
- Not Reporting off-cycle checks
- Lump-sum payments not reported for retired employees
  - Excluding lump-sum payments of leave time only applies to active, non-retired members

## Enrollment Tips

- Expecting 630/1,000 hours per year? Enroll employee.
- Make decision when employee starts, not when they reach 630/1,000 hours
- If not sure, it is better to enroll and refund
- Employer pays employer and employee arrearage if mistake lasts longer than 6 months

## Questions?

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