



# Compliance Review Workbook

For Schools

IPERS employer ID: \_\_\_\_\_

Name of entity: \_\_\_\_\_

Street address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_ Zip: \_\_\_\_\_

Reporting official: \_\_\_\_\_

Title of reporting official: \_\_\_\_\_

Phone: \_\_\_\_\_

Calendar year under review: \_\_\_\_\_

Compliance officer: \_\_\_\_\_

Date/time of compliance review: \_\_\_\_\_

**IOWA PUBLIC EMPLOYEES'  
RETIREMENT SYSTEM (IPERS)**

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Des Moines, IA 50306-9117

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## Overview of the Compliance Review

**Purpose.** The purpose of an IPERS compliance review is to promote and document compliance with the laws and regulations pertaining to proper administration of the pension plan. IPERS and the public employees covered by IPERS rely upon their employers to correctly cover wages and to remit contributions in a timely manner. This dependence upon an employer by both the employee and IPERS emphasizes the very serious task a reporting official takes on when administering this required program.

**Format.** A compliance review uses a base year and takes a “picture” of the employer’s conformity with regulations. Additional years may be reviewed when problems arise that require research into previous years.

No compliance review, without undue expenditure of time and resources, can uncover every problem with compliance. An employer must remember that the burden is still upon them to remain familiar with IPERS laws, rules, and procedures when they change. Problems not uncovered in a compliance review must still be reported to IPERS as the employer becomes aware of them.

The format of this workbook is designed for clear statements of current standards and compliance and is not intended to be all-inclusive. Interpretations of problem issues as addressed in *The Latest Word*, training seminars, and other IPERS media should be used as supplements to these standards. The employer signoff puts the reporting official on record as knowing the compliance standards described in this workbook. Legal remedies can be pursued against an employer and/or reporting official who signs off as being in compliance and then knowingly disregards those standards.

The usefulness of a compliance review relies upon the topics discussed and the ability to retrieve information by the reporting official and other users. To that end, clear statements of current standards are made for each topic. Lists of employees for whom the employer is not currently in coverage compliance are created and attached for reference, and then are corrected. Specific dates for remedy will be agreed upon by both the reporting official and compliance officer. Other users, including a future reporting official not at the compliance review, will be able to determine the scope of prior reviews and corrections, if any.

**Legal basis.** IPERS is created in Iowa Code Chapter 97B. Chapter 97B is supplemented by administrative rules found at Part 495 of the Iowa Administrative Code. These rules have the force of law and also provide the foundation for many of the requirements, limitations, and procedures discussed in the workbook. As a qualified defined benefit plan, IPERS is also governed by the Internal Revenue Code, primarily by IRC Section 401(a).



# Contacting IPERS

## Website

[www.ipers.org](http://www.ipers.org)

## E-mail

*For information on benefits:*

[info@ipers.org](mailto:info@ipers.org)

*For Employer Relations Bureau:*

[employerrelations@ipers.org](mailto:employerrelations@ipers.org)

*For Accounting Bureau:*

[ipersaccounting@ipers.org](mailto:ipersaccounting@ipers.org)

## Employer Relations Bureau

For I-Que and Compliance Information:

Toll free: 877-473-7799

(Monday-Friday 8:00 am - 4:30 pm)



## Employment Coverage Issues

The following eligibility rules determine who should be covered by the pension plan. Employers must designate all employees as either permanent or temporary. Permanent employment can be either full-time or part-time; however, all employees in a given category must be covered *consistently*.

Generally, if the period of employment is intended at the onset to last six months or longer, the employee should be classified as a permanent worker, regardless of full-time or part-time work, and all wages should be covered from the date of hire. If the period of employment is expected to last less than six months, the employment should be classified as temporary. For temporary employees, the employer should use the temporary rules described below to determine if and when to begin IPERS coverage.

Employers have some latitude in designating who is classified as permanent part-time and who is temporary. For example, "citizen" coaches, substitute teachers, driver education instructors, and others who have specific, short periods of recurring employment and are not employed by the school district in any other capacity may be classified as either temporary or permanent employees. Ambulance personnel and seasonal employees are usually categorized as temporaries. Volunteer firefighters must initially be classified as temporaries, but may become permanent employees if the compensation received and duration of the relationship exceeds the limits described below.

A "yes" or "no" indicates whether or not the employer had at least one employee in this classification during the review year. "N/A" indicates this classification does not apply.

### Regular Class Employees

\_\_\_\_\_ **Permanent full-time or part-time employees.** (IAC 5.1 and 5.2)

Covered from date of hire.

Documentation to be collected:

- All Administrator contract(s): \_\_\_\_\_
- All Master/Group contract(s) or Personnel handbooks: \_\_\_\_\_
- Pay Stubs (if necessary): \_\_\_\_\_

\_\_\_\_\_ **Temporary employees.** (IAC 5.2(13))

- Covered upon attainment of 2 consecutive quarters of \$1,000 or more in earnings. Coverage starts the first pay period of the third quarter immediately following the qualifying period. All subsequent wages are covered unless there is a formal termination (written documentation of facts and dates) or 4 consecutive quarters without reported wages. Employees then have to requalify for coverage when returning to work. Employees who have not qualified under these criteria but who have worked more than 1040 hours in a calendar year are covered on all subsequent wages.
- If an employee is in a temporary position for more than one employer; the employee must qualify separately with each employer.

	Qualify	Date of Hire	N/A
Substitute teachers	Yes__ No__	Yes__ No__	Yes__ No__
Substitute bus drivers	Yes__ No__	Yes__ No__	Yes__ No__
Substitute cooks	Yes__ No__	Yes__ No__	Yes__ No__
Citizen coaches	Yes__ No__	Yes__ No__	Yes__ No__
Driver education teachers	Yes__ No__	Yes__ No__	Yes__ No__
Seasonal employees	Yes__ No__	Yes__ No__	Yes__ No__

Notes:

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\_\_\_\_\_ **Student employees.** (IAC 5.2(18))

- *Students in high school and lower grades:* Yes\_\_\_ No\_\_\_ Covered correctly? Yes\_\_\_ No\_\_\_
  - Exempt from coverage.
- *College employees:* Yes\_\_\_ No\_\_\_ Covered correctly? Yes\_\_\_ No\_\_\_
  - Not covered when enrolled full-time or part-time and working part-time at college where enrolled.

\_\_\_\_\_ **Retired/reemployed employees.** (IA Code section 97B.48(A), IAC 5.1(1))

- Treated the same as new hires when determining coverage. No consideration is given to the employee's age or prior service in determining coverage.
- Note: IPERS retirees must satisfy the four-month *bona fide retirement period*. Retirees cannot work for a covered employer for one full calendar month after retirement (first month of entitlement to benefits, or FME) and cannot be in covered employment for a further three months, when reemployed under temporary status.
- Documentation: Retired Employee Report

## Exclusions

\_\_\_\_\_ **Independent contractors.** (IAC 5.1(1) and 5.2(38))

- The employer or employee must complete the *Worker Status Determination* form for review of accurate designation as an employee or contractor.
- Issuance of IRS Form 1099-MISC does not create the contractor designation. Its issuance should be made after it has been accurately determined that the worker is a contractor. If the actual circumstances of the work performed differ substantially from the wording on the review form, a further review could still be performed by IPERS.
- Form 1099-MISC: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ **Referee services.** (IAC 5.2(48))

Covered correctly? Yes\_\_\_ No\_\_\_

Effective July 1, 1999, referee services are excluded unless the performance of such service is included in the employee's regular job duties.

\_\_\_\_\_ **Foreign exchange teachers and visitors.** (IAC 5.2(19) and IA Code section 97B.1A b(4))

Covered correctly? Yes\_\_\_ No\_\_\_

- Foreign scholars, trainees, professors, teachers, research assistants, and specialists in their field of specialized knowledge or skill are excluded.
- Name and type of visa: \_\_\_\_\_

\_\_\_\_\_ **Volunteers.** (IAC 5.1(1))

Covered correctly? Yes\_\_\_ No\_\_\_

- A person cannot volunteer in a normally paid position or during their *bona fide* retirement period.
- Excluded if they are true volunteers who receive no remuneration for services performed for the employer.

For a complete list of excluded employees, the *IPERS Employer Handbook* and IAC 5.2.



## Compensation Coverage Issues

The following rules are used to determine coverage for these forms of compensation.

### Covered Wages – Payroll Registers for Verification

- \_\_\_\_\_ **Salary or hourly.** (IAC 6.2)  
 IPERS are reported when paid, not when earned. EX: If the employee worked June 25-29 and was paid in July, wages would be reported to IPERS in July wage report.
- \_\_\_\_\_ **Overtime.** (IAC 6.2)  
 Covered correctly? Yes\_\_\_ No\_\_\_
- \_\_\_\_\_ **Compensatory pay.** (IAC 6.3(4))  
 Covered correctly? Yes\_\_\_ No\_\_\_
- Covered to a maximum of 240 hours per calendar year or fiscal year when paid as lump sum(s).
  - Covered if paid as replacement of normal compensation.
  - Limit of \_\_\_\_\_ hours that can be accumulated.
- \_\_\_\_\_ **Longevity pay.** (IAC 6.3(7))  
 Covered correctly? Yes\_\_\_ No\_\_\_
- \_\_\_\_\_ **Back pay.** (IAC 6.3(12))  
 Covered correctly? Yes\_\_\_ No\_\_\_  
 Must be allocated to the month or quarter(s) in which it should have been paid.

### Compensation Not Treated as Covered Wages

- \_\_\_\_\_ **Severance pay.** (IA Code section 97B.1A(26)(a)((2))((c)), IAC 6.3(6))  
 Covered correctly? Yes\_\_\_ No\_\_\_
- Excluded whether paid as lump sum or installments.
  - If yes – payroll verification
- \_\_\_\_\_ **Early retirement incentive pay.** (IA Code section 97B.1A(26)(a)((2))((c)), IAC 6.3(6))  
 Covered correctly? Yes\_\_\_ No\_\_\_
- Excluded whether paid as lump sum or installments.
  - If yes – payroll verification
- What is offered? \_\_\_\_\_
- \_\_\_\_\_ **Bonuses.** (IAC 6.3[7]a., IA Code section 97B.1A(26)(a)((2))((n)))  
 Covered correctly? Yes\_\_\_ No\_\_\_
- Excluded as of July 1, 2008 whether paid for the performance of services, an *early retirement incentive* or *recruitment bonus*.
  - If yes – payroll verification
- Type of bonus: \_\_\_\_\_
- \_\_\_\_\_ **Allowances.** (IA Code 97B.1A(26)(a)((2))((i)), IAC 6.3(7)(c))  
 Covered correctly? Yes\_\_\_ No\_\_\_
- Excluded as of July 1, 2008.
  - If yes – payroll verification
- Type of allowance: \_\_\_\_\_
- \_\_\_\_\_ **Worker’s compensation.** (IAC 6.3(3) IA Code section 97B.1A (26)(a)((2))((f))  
 Covered correctly? Yes\_\_\_ No\_\_\_



- Not covered if payments are made by employer-self-insured or a third-party payer, such as an insurance company or trust.
- Amounts paid by the employer/employee to supplement the workers' compensation check are covered.
- Employees on workers' comp? \_\_\_\_\_ Supplemented? \_\_\_\_\_

### Conditionally Covered Wages

The following items *may* be treated as covered wages if certain requirements are met.

\_\_\_\_\_ **Miscellaneous duties.** (IAC 5.2(33))

Covered correctly? Yes\_\_\_ No\_\_\_

Covered. Taking tickets at events and/or Driving activity bus

\_\_\_\_\_ **Administrative Leave.** (IA Code section 97B.1A(26)(a)((2))((c)), IAC 6.3(6))

Covered correctly? Yes\_\_\_ No\_\_\_

- Covered if employee is not terminated during leave.
- Not covered if employee has been terminated.

\_\_\_\_\_ **Vacation time, sick leave, personal day, or paid-time-off (PTO) pay.** (IAC 6.3(1), (2), (6))

Covered correctly? Yes\_\_\_ No\_\_\_

- Covered when used to replace normal pay during a regular pay period.
- Not covered when paid out as a lump sum at termination or in addition to regular pay.

Types of lump-sum payments: \_\_\_\_\_

\_\_\_\_\_ **Short- or long-term disability.** (IAC 6.3(3))

Covered correctly? Yes\_\_\_ No\_\_\_

- Covered if paid from the general assets of the employer.
- Not covered if payments are made by a third-party payer, such as an insurance company or trust.
- Self-funded? \_\_\_\_\_ Supplemented? \_\_\_\_\_

\_\_\_\_\_ **Legal settlement.** (IA Code section 97B.1A(26)(a)((2))((j)), IAC 6.3(12))

Covered correctly? Yes\_\_\_ No\_\_\_

- Covered only to the extent that eligible wages are included in the settlement. Must be reinstated to be covered.
- Not covered to the extent that interest, fees, punitive payments, and other nonwage amounts are included in the settlement.
- IPERS should be contacted whenever a legal settlement is involved.

\_\_\_\_\_ **Wage equivalent.** (IA Code section 97B.1A(26)(a)((2))((a)), IAC 6.3(9)) (house, meals, memberships)

Covered correctly? Yes\_\_\_ No\_\_\_

- Covered if reported as taxable income for federal purposes and paid primarily for the benefit of the employee. Its fair market value is being reported in the quarter(s) when primarily benefited or when the employer realizes the expense.
- Not covered if not reported for federal income tax purposes.
- Not covered if reported for federal income tax purposes but provided primarily as a benefit to the employer.

Type of wage equivalent: \_\_\_\_\_

\_\_\_\_\_ **Employer contribution to a TSA, 403[b], 457, FSA, or any such plan.** (IA Code section 97B.1A(26)(a)((2))((d)))

Covered correctly? Yes\_\_\_ No\_\_\_

- Covered to the extent that employer contributions can uniformly be received in cash. Benefits are taxable even if the cash option is not chosen.
- Not covered if the contribution cannot be received as cash now instead of being paid into the TSA, 457, FSA, or any similar plan.
- Member contributions are included in IPERS taxable wages.

Type of contribution: \_\_\_\_\_

\_\_\_\_\_ **Section 125 Plans.** (IAC 6.5) (cafeteria plan benefits, flexible spending accounts)

1. Do you offer Health Insurance Yes \_\_\_\_\_ No \_\_\_\_\_  
(If no insurance is offered, skip all remaining questions.)
2. If yes, can the employee opt of insurance? Yes \_\_\_\_\_ No \_\_\_\_\_
3. If the employee can opt out, do they have to show proof of other insurance or can anyone opt out?  
Proof of other insurance? Yes \_\_\_\_\_ No \_\_\_\_\_  
Anyone can opt out? Yes \_\_\_\_\_ No \_\_\_\_\_
4. Does the employer subsidize the employee for not taking insurance? Yes \_\_\_\_\_ No \_\_\_\_\_  
If yes, is the employee allowed to receive and keep cash or must they purchase other benefits such as TSAs, HSAs, or flex spending accounts?  
Purchase other benefits? Yes \_\_\_\_\_ No \_\_\_\_\_  
Received cash? Yes \_\_\_\_\_ No \_\_\_\_\_
5. Is the cash option offered to all employees or only to certain employment groups? Ex: teachers, administrators, full-time, part-time, etc. (Please indicate details for each group).
  - If the employees are allowed to receive a cash option:  
Do you have a Certified Section 125 Plan Yes \_\_\_\_\_ No \_\_\_\_\_
    - If No, and you have a cash option, nothing would be covered for IPERS.
    - If Yes, have you sent in the Certification Form Yes \_\_\_\_\_ No \_\_\_\_\_
    - If Yes, IPERS will need a copy of your Summary Plan Description.
  - Copy of Summary Plan Description obtained? Yes \_\_\_\_\_ No \_\_\_\_\_

**Coverage Rules -**

- Covered to the extent that employer contributions can uniformly be received in cash. Benefits are taxable even if the cash option is not chosen.
- Not covered if benefits cannot be received in cash.
- Not covered if cash benefit is not uniformly available. Uniformity is assessed coverage group by coverage group, and uniformity is not destroyed by the fact that different persons within a coverage group receive different amounts because of actuarial factors.
- Special coverage provisions for cafeteria plans exist if an employer’s plan continuously included otherwise ineligible benefits as IPERS-covered wages from January 1, 1997, through January 1, 2000.
- Employer Contributions to fringe benefit plans that are not certified cannot be considered IPERS-covered wages. Annual Certification is required by December 31.
- Difference between single and family premiums or plan deductibles.
  - Not covered if payments are for the difference between the costs of single and family insurance coverage when not uniformly available to all participants in the plan. Payments for the difference between single and family premiums are not uniform if they are only provided to persons who can prove coverage under another insurance plan.
  - Covered if uniformly available to all participants in the plan and certification is provided.



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### Contribution Issues

\_\_\_\_\_ **Compensation cap.** (IA Code section 97B.1A(26)(b)(1))

- Annual wages in excess of \$ \_\_\_\_\_

\_\_\_\_\_ **Pretax contributions.** (IA Code section 97B.11A, IAC 4.6(7))

- Contributions must be deducted on a pretax basis for *federal* income tax, effective January 1, 1995.
- Contributions must be deducted on a pretax basis for *state* income tax, effective January 1, 1999.

Pretax status: W-2s \_\_\_\_\_

Retirement plan: Box 13 \_\_\_\_\_

- Documentation: Random Sampling of W-2s should be collected

### Occupation Class Codes

\_\_\_\_\_ **Regular class**

\_\_\_\_\_ 11 (Education-related- Support Staff) Effective July 4, 1953

\_\_\_\_\_ 28 (Licensed teachers) Effective July 1, 2020

### Contribution Rates (IA Code section 97B.11 and IAC 4.6(1) through (3))

For the current and past contribution rates, please see our website

<https://www.ipers.org/about-us/contribution-rates>

### Employer Forms and Procedures

An integral part of proper coverage is the timely, accurate remittance of contributions supported by proper documentation. The following procedures and forms are used to report wages and employee information.

\_\_\_\_\_ **Remittance of payments.** (IAC 4.3(1), (3), (6))

Payments are due by the 15th of each month for the previous month's liability. You may send a check with a copy of the Employer Remittance Coupon or submit payments thru I-Que using EFT. Failure to pay contributions by the 15th of each month will result in a late interest charge of \$20 minimum per month applied to the employer account. Late interest charges will not be assessed until that amount reaches \$1.00.

Interest Fees: \_\_\_\_\_ Current Balance: \_\_\_\_\_

\_\_\_\_\_ **Monthly reports.** (IAC 4.3(2), (6))

- Reports are due by the 15th of each month for the previous month's liability. Failure to release your report by the 15th of each month will result in a late wage report charge of \$20 minimum per month applied to the employer account.
- Variances between amounts due and amounts paid should be investigated for the source of variance and resolved or corrected.

- Wage should be submitted via I-Que as an import or you may manually enter the wages through the wage report editor. Paper reports will be assessed a manual entry processing fee of \$20 and \$.25 per person on the report being processed.

Late Wage Report(s): \_\_\_\_\_

\_\_\_\_\_ **Employer Monthly/Annual Statement.** (IAC 4.3(1))

Reflects all the transactions for the previous months liabilities including any adjustments made to the employers account. This is located in I-Que under Account Summary, Wage Reports, and Payment History in the Documents tab. Every August, IPERS runs the Employer Annual Statement and that document is available in the same location in I-Que.

\_\_\_\_\_ **Wage adjustments.** (IAC 4.3(7), (8))

- A wage adjustment form is used to correct errors from previous quarters or months and should be processed promptly when errors have been discovered. You may also import wage adjustments using a spreadsheet provided by IPERS and then importing the adjustments into I-Que. Interest charges are incurred if completing adjustments for any months prior to the current month. Payments for these adjustments are due by the 15<sup>th</sup> of the month following the completion of the adjustment.
- Your entity will not be required to submit wage adjustments for, or collect contributions from, current or former non-retired employees that have terminated their employment. Please be advised, however, that these persons will retain their right and ability to request such wage adjustments be made. Should an affected employee request such an adjustment in the future, interest will be charged to your entity through the date the adjustment is completed.
- Wage adjustments increasing an employee's wages will result in the employee receiving a Notice of Contributions Due Letter from IPERS. Employees with adjustments decreasing their wages will not receive notification. Contributions from the employee are to be paid to the employer and it is the employer's responsibility to determine if there are any tax liabilities. A wage adjustment completed due to employer error does not excuse the employee from paying their share of the contributions.
- The Wage Adjustment Detail Report reflects the adjustments completed for each individual employee account. This is located in I-Que under Account Summary, Wage Reports, and Payment History in the Documents Tab.

\_\_\_\_\_ **Less than six months' employment.** (IAC 4.3(9), IA Code section 97B.9A, 97B.10)

Previously reported wages may be removed and contributions refunded to the employer if the *permanent employment* had a duration of less than six months if completed within three years of their termination date. The six-month period begins with date of hire, not date coverage begins.

\_\_\_\_\_ **Tax treatment of contributions returned to employees as a result of wage adjustments.** (IAC 6.6(7))

Contributions returned to employees due to wage adjustments for wages for the year 1995 and later should be made federal taxable on the W-2 in the year the money is returned to the employee. Wages for the year 1999 and later should be made state taxable as well.

\_\_\_\_\_ **Social security numbers.** (IAC 4.2(2))

Social security numbers **should** be used on all IPERS-related documents and correspondence regarding covered employees. If the employer discovers that an error has been made in reporting wages, a wage adjustment form should be completed and submitted.

\_\_\_\_\_ **Notice of dissolution or merger.** (IAC 4.1(3), (4))

Any employer must complete and send in the *Close or Merge Employer Account* form to notify IPERS if the employer is terminating its existence or merging with or into another employer. Merging multiple offices is encouraged, such as merging county, sheriff, and assessor's offices or city, police, and library under one employer identification number.

\_\_\_\_\_ **Beneficiary forms.** (IAC 14.3(1)(2))

IPERS will provide information to new employees about accessing My Account to add or update their beneficiary information – please do not keep any copies of the member's beneficiary information

\_\_\_\_\_ **Terminating employees.** (IAC 4.2(3)(b))

- The accuracy of termination dates and last-check dates are especially important because refunds and benefits are awarded based on this information. The termination date and last check date are entered on your monthly wage report on or after the last check date or through the View/Update Member Information. IPERS then sends the former employee information regarding his or her IPERS account.
- Refund claims. A reporting official completes the employer's page on the *Application for IPERS Refund* if the employment has been severed and the employee is not retiring.
- *Application for Retirement Benefits*. The reporting official completes the employer verification page for those members who are retiring.
- *Reemployment Termination Verification*. The employer completes the employer verification section of the form for employees who are retired, reemployed, and have terminated their reemployment.

\_\_\_\_\_ **Leaves of absence.** (IAC 7.1(3), 8.1(6))

- Prior to July 1, 1999, all unpaid leaves which result in no wages paid for at least one quarter must be substantiated with original documentation, granted for a maximum of one year at a time, and granted with the expectation that the employee will return to work.
- Effective July 1, 1998, members wishing to receive credit for qualifying leaves of absence must purchase this time, with some exceptions such as Family Medical Leave Act leave and some military leaves. Because the employees pay IPERS for the service credit, the employer may grant leaves of absence for periods longer than one year.
- The employer should inform returning employees to contact IPERS for information and instructions. Some leaves of absence are free of charge, but the forms must be completed for the employee to receive this free service credit.

\_\_\_\_\_ **Publications.** Many IPERS publications are available to assist employers.

- *Employer Handbook*. An updated copy if available for viewing on our website [www.ipers.org](http://www.ipers.org).
- *The Latest Word*. This is the best way for IPERS to communicate written changes and interpretations to IPERS employers.
- *Bulletins*. Notices of issues containing more information than articles in *The Latest Word*.
- Employer Training. Reporting officials are encouraged to attend our employer training sessions, usually a half-day class during which issues important to employers are discussed. New Reporting Official trainings are usually held in April and November. Our Annual Training is held at several locations throughout the State of Iowa in July. Notification of these trainings are posted on our website, mailed and/or emailed to our employers.

\_\_\_\_\_ **Employer forms.** Many forms are available on our website to assist employers.



**Employer/Reporting Official Signature**

I certify that, to the best of my knowledge, \_\_\_\_\_ is in compliance with the rules and guidelines discussed above, except as noted. I understand that I am responsible for correcting any errors. I understand that I am to report any cases of noncompliance not discovered during this review of which I later become aware. I also understand that it is my responsibility to stay aware of changes in IPERS law and interpretation.

It is also agreed that any wage adjustments necessary as a result of this review are due in IPERS' office by 60 days from date of the follow-up compliance review letter from IPERS.

Signature of reporting official: \_\_\_\_\_ Date: \_\_\_\_\_

Signature of compliance officer: \_\_\_\_\_ Date: \_\_\_\_\_

**Issues and Notes:**

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