

**INDEPENDENT ACCOUNTANT'S REPORT**

June 30, 2016

To the Berrien County Board of Commissioners  
St Joseph, Michigan

We have examined management's assertions regarding census data maintained by the *Berrien County Employees' Retirement System* (the "Plan") for the year ended December 31, 2015, as listed below. Plan management is responsible for the census data and related assertions. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the census data and performing such other procedures as we considered necessary in the circumstances, based on the following assertions made by Plan management:

- a. The census data provided by the Berrien County Employees' Retirement System to the actuary of the Plan as of December 31, 2015, is complete and accurate based on the accumulation of census data reported by participating employers for the year ended December 31, 2015. Census data includes: date of birth, date of hire, years of service, marital status, pensionable wages, class of employee, gender, date of termination or retirement, employment status, and annual benefit payments for retirees.
- b. The census data provided by the Berrien County Employees' Retirement System to the actuary of the Plan as of December 31, 2015, properly reflects current benefit provisions in effect as of December 31, 2015, included in the Berrien County Pension Ordinance, as amended.
- c. The census data provided by the Berrien County Employees' Retirement System to the actuary of the Plan as of December 31, 2015, properly excludes deceased members based on the Plan's validation of the existence of inactive and retired members by comparing Social Security numbers of the members to the Social Security Death Check Service maintained by Gabriel, Roeder, Smith & Company.

We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the census data provided to the actuary of the Plan, as referenced above, presents, in all material respects, the census data maintained by the Plan for the year ended December 31, 2015, based on the assertions as set forth above.

This report is intended solely for the information and use of the Plan and its participating employers and is not intended to be and should not be used by anyone other than these specified parties.

