

INDEPENDENT ACCOUNTANTS' REPORT ON MANAGEMENT'S ASSERTION TO THE BERRIEN COUNTY
POSTEMPLOYMENT HEALTHCARE PLAN

June 27, 2018

Board of Commissioners
County of Berrien, Michigan
St. Joseph, Michigan

We have examined management's assertion that the significant elements of census data maintained by the *Berrien County Postemployment Healthcare Plan* (the "Plan"), an other postemployment benefits (OPEB) trust fund of the County of Berrien, Michigan, during the year ended December 31, 2017, were complete and accurate based on the criteria included in the Berrien County Postemployment Healthcare Plan document. The specific assertion made by the Plan was as follows:

The census data provided by the Plan to the actuary of the OPEB Plan as of December 31, 2017, is complete and accurate based on the accumulation of census data reported by participating employers for the period from January 1, 2017 to December 31, 2017. Census data includes the following: date of birth; date of hire; years of service; marital status; class of employee; gender; date of termination or retirement; spouse's date of birth (if applicable); employment status; and annual benefit payments for retirees, as set forth in the Plan document.

The census data provided by the Plan to the actuary of the OPEB plan as of December 31, 2017, properly reflects current benefit provisions in effect as of December 31, 2017, included in the Plan document.

The allocation of Plan assets and liabilities between Plan divisions is accurate. This allocation is based on the present value of future benefits for each employer.

The Plan'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.

In our opinion, management's assertion that significant elements of census data maintained by the Berrien County Postemployment Healthcare Plan during the year ended December 31, 2017 were complete and accurate based on the criteria included in the Berrien County Postemployment Healthcare Plan document is fairly stated, in all material respects.

This report is intended solely for the information and use of the County of Berrien, Michigan, its component units, the Berrien County Postemployment Healthcare Plan, and the respective auditors of these parties, and is not intended to be and should not be used by anyone other than these specified parties.

Rehmann Lobson LLC