



Alaska Division of Retirement and Benefits

Audit Section

Employer Audit Information

Employer Audits Include:

- Audits on behalf of the State of Alaska to determine retirement system compliance.
- Reviews to determine compliance with Social Security Administration (SSA) and Internal Revenue Service (IRS) laws.

Auditing for the State of Alaska

Audits of the State’s retirement plans developed for Alaska governmental employers are performed at the direction of the Commissioner of Administration or his/her designee. Individual employees and political subdivisions may request assistance or audits, as needed.

For the State of Alaska, Division Auditors:

- Confirm, on a test basis, that all political subdivision participation in the retirement systems comply with the statutes, regulations, contracts, and policies of the systems.
- Provide employer education for SSA and IRS compliance through seminars and one-on-one counseling.

As the State of Alaska Social Security Administrator, Division Auditors:

- Maintain and update the Social Security Section 218 Agreements.
- Mediate and resolve issues between the State, political subdivisions, the SSA, and the IRS.
- Assure that all political subdivisions participating in Social Security comply with regulations and policies of the SSA and Medicare.
- Negotiate modifications to the original agreements including add additional coverage groups, correct errors in modifications, conduct referenda voting, and identify additional political subdivisions who may be interested in Social Security participation.
- Inform the SSA, through notice and evidence, of the legal dissolution of covered State or political subdivisions.

Auditing Standards

Division Auditors comply with Generally Accepted Government Auditing Standards (GAGAS) produced by the Government Accountability Office (GAO) and State of Alaska statutes and regulations governing the retirement systems, and use guidance provided by International Standards for the Professional Practice of Internal Auditing.

Division Auditors operate under authority conferred by the following Alaska Statutes:

39.35.070	39.35.003	39.35.004	39.30.154
14.25.003	14.25.004	22.25.025	26.02.222

and Alaska Administrative Code:

2 AAC 36.850	2 AAC 05.125	2 AAC 35.220
2 AAC 36.021	2 AAC 37.033	2 AAC 37.180

Division Auditors also operate under the guidance of GAO Yellow Book, International Standards for the Professional Practice of Internal Auditing, the SSA Program Operations Manual System, and IRS Publication 963.

Contacts

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