



7 Tips for Your GASB 68 Audit

The TCDRS employer website (www.tcdrs.org/employer) can help you fulfill your audit requirements under GASB 68 standards. Please discuss the tips below with your auditor to ensure you are meeting your specific organization's requirements.

Data access to the TCDRS website

Tip 1: Review the Web Access Report

This report will help you confirm that only authorized personnel have permissions to access data-related functions on the TCDRS website. Here you can see which staff members have access to the website as well as the type of access they have.

You can find this report by clicking on "Contacts" from the left menu and then clicking the link "Print Web Access Report". Only the Security Administrator will have access to this report.

Review this list at least once a year to make sure access is up to date. And be sure to update access as personnel changes occur.

You may also want to refer to the [GASB 68: Employer Controls and Verification](#) document to see web access by portal role.

Data submission of plan provision changes

Tip 2: View and print Document Upload History

Viewing the Document Upload History helps you ensure that plan changes are submitted to TCDRS by their due date. If your county or district made plan changes, the signed Plan Agreement will need to be uploaded to the employer website.

By clicking on "Document Upload" from the left menu, you can view a history of what's been uploaded to the employer website. This shows the date, time, document type and who submitted it. Clicking "Print" will show you the transaction history for that particular upload record.

You can verify your current plan details on the "Our Plan" page. The page is updated every Jan. 1 with plan details for the current plan year.

Data accuracy with enrollment

Tip 3: Review New Member Listing Report

This report helps you confirm that your new employees are enrolled in TCDRS. It lists each employee's name, Social Security number (last four digits only), date of birth and gender.

You can find this report when you click on "Reports" from the left menu. The report shows new enrollments from the previous month. Eighteen months' worth of reports are saved here. You can also save these reports to your local computer.

Data accuracy with terminations

Tip 4: View and print Termination History

The termination history report will show you what termination dates were entered for your exiting employees as well as who took this action for your organization.

You can find this on the Employee Terminations page after clicking on Termination History.

Data accuracy and timeliness with payroll reporting

Tip 5: View and print Payroll & Contributions Transaction History

Viewing the transaction history for Payroll & Contributions will help you ensure the payroll files submitted to TCDRS are complete and accurate. It will also help you confirm contribution amounts such as employee deposits, employer contributions and Group Term Life premiums (if applicable).

View this history by clicking on “Payroll & Contributions” from the left menu. You’ll see a transaction history list. Here you can see when the file was submitted and who submitted it. Each record has a “Print” option that will show you details about your contribution amounts.

Tip 6: Review your Employer Account Statement

Your Employer Account Statement shows financial transactions posted to your employer account on a monthly basis. You’ll need to confirm the information on this statement is accurate.

You can view this statement by clicking on “Reports” from the left menu and selecting the Employer Account Statement PDF from the reports listing. Eighteen months’ worth of reports are saved here. You can also save these reports to your local computer.

Verify data TCDRS publishes matches the data you provide

Tip 7: Verify SOC I Report, GASB 68 Report and GASB Census Data

The TCDRS website also provides access to reports that you’ll need to verify as part of your audit process with GASB 68.

- Service Organization Controls Report (SOC I): Evaluate the adequacy of the information included in this report.
- GASB 68 Report: Review data for financial schedules.
 - Schedule of Changes in the Employer’s Net Pension Liability and Related Ratios
 - Schedule of Employer Contributions
- GASB Census Data: Review for reasonableness and completeness.

The SOC I Report, GASB 68 Report and your GASB Census Data will be posted to the employer website under “Plan Documents” from the left menu each May. TCDRS will notify you once they are available.

**If you have any questions, please contact your
TCDRS Employer Services Representative at 800-651-3848.**