



## Appendix A

We identified one control environment during this examination for which the Commission was responsible.

The following table reflects the population size and sample size for each procedure performed over the control environment for which the Commission was responsible:

Required Procedure	Population Size	Sample Size	Errors Identified	Risks and Other Considerations Used to Determine Sample Size
Review of Census Data Elements	61	6	None	Primary risk: Improper reporting to VRS
Review of Eligibility of Newly Enrolled Members Reported to the VRS	9	1	None	Primary risks: Failure to report eligible employees and reporting of ineligible employees
Review of Monthly <i>myVRS</i> Navigator Contribution Reconciliation	12	2	None	Primary risks: Monthly Snapshot does not reconcile to the general ledger and contributions not confirmed by the 10 <sup>th</sup> of the following month
Review of <i>myVRS</i> Navigator System Access	4	1	None	Primary risk: Assigned roles in <i>myVRS</i> Navigator System unreasonable in relation to current job responsibilities