



Independent Accountant's Report

To the Board of Trustees
Public Employees' Retirement System of
Jackson, Mississippi

We have examined the following management's assertions related to the census data submitted by the Public Employees' Retirement System of Mississippi (the System) to its actuary as of June 30, 2021, which was used to prepare the actuarial valuation for the Municipal Retirement Systems and Fire and Police Disability and Relief Fund (the Plan) as of June 30, 2021. The System is administrator of the Plan. The System's management is responsible for the assertions. Our responsibility is to express an opinion based on our examination.

- The census data submitted by the System to its actuary as of June 30, 2021, is complete and accurate based on the accumulation of census data reported by the Plan for the period July 1, 2020 to June 30, 2021. Census data includes the following: date of birth, date of hire, gender, and monthly benefit, as set forth in the plan provisions established by the Mississippi Code.
- The census data submitted by the System to its actuary as of June 30, 2021, properly reflects current benefit provisions in effect as of June 30, 2021, as set forth in the plan provisions established by Mississippi Code.
- The census data submitted by the System to its actuary as of June 30, 2021, properly excludes deceased members based on the Plan's validation of the existence of inactive and retired members as of June 30, 2021.

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 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 assertions referred to above presents, in all material respects, based on the provisions of the Plan established by Mississippi Code.

This report is intended for the information and use of the management of the System, the Board of Trustees of the System, the participating employers in the Plan and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Eide Bailly LLP
Boise, Idaho
December 15, 2021