

# Wisconsin Legislative Audit Bureau: Announces the release of report 18-10

Posted on Friday, Oct 5, 2018

>> **WisPolitics is now on the State Affairs network. Get custom keyword notifications, bill tracking and all WisPolitics content. [Get the app or access via desktop.](#)**

For additional information, please contact the Audit Bureau at [\(608\) 266-2818](tel:6082662818).

Report fraud, waste, and mismanagement to [1-877-FRAUD-17](tel:1877FRAUD17).

**The Bureau announces the release of report 18-10, [Department of Employee Trust Funds](#).**

We provided unmodified opinions on the financial statements for the separate funds presented in the Department of Employee Trust Funds (ETF) 2017 *Comprehensive Annual Financial Report*, which can be found on its website. ETF's financial statements present 12 separate funds used to account for the financial position and activity of the various benefit programs available to state and local public employees. These programs include the Wisconsin Retirement System and health and life insurance programs for active and retired employees of the State and participating local governments.

## [Briefing Sheet](#)

A mobile-friendly version of the briefing sheet is also available:

## [Mobile Briefing Sheet](#)

**The Bureau has also released reports related to Employer Reporting for Certain Benefit Programs:**

- report 18-11, [Wisconsin Retirement System Reporting for](#)

**Participating Employers;**

- **report 18-12, Local Retiree Life Insurance Reporting for Participating Employers;**
- **report 18-13, State Retiree Life Insurance Reporting for the State of Wisconsin; and;**
- **report 18-14, State Retiree Health Insurance Reporting for the State of Wisconsin.**

We provided unmodified opinions on the employer schedules prepared by the Department of Employee Trust Funds for the Wisconsin Retirement System, Local Retiree Life Insurance program, and the State Retiree Life Insurance program as of and for the year ended December 31, 2017. We also provided unmodified opinions on employer schedules prepared by the Department of Administration for the State Retiree Health Insurance program as of and for the year ended June 30, 2017. The schedules report a net pension asset for the WRS and an other postemployment benefit (OPEB) liability for both retiree life insurance programs and for the State Retiree Health Insurance program. These schedules were prepared to assist participating employers, including the State of Wisconsin, in preparing their own financial statements in accordance with generally accepted accounting principles.

**Briefing Sheet**

A mobile-friendly version of the briefing sheet is also available:

**Mobile Briefing Sheet**