



January 31, 2019  
**2018-004**

Honorable Betty T. Yee, State Controller  
Office of the State Controller  
300 Capitol Mall, Suite 1850  
Sacramento, California 95814

Dear Controller Yee:

The California State Auditor's Office presents its Independent Auditor's Report on the State Controller's Office (SCO) *Schedule of Pensionable Compensation by Valuation Group and the Schedule of Other Postemployment Benefits (OPEB) Amounts by Valuation Group* for the agent multiple-employer defined benefits OPEB plan of the State of California, as of and for the year ended June 30, 2017. Our Independent Auditor's Report appears on page 2 of the report located on the SCO website at [https://sco.ca.gov/ard\\_state\\_other\\_reports.html](https://sco.ca.gov/ard_state_other_reports.html). The schedules and related notes provide certain state entities and their auditors with information related to the Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* and are presented in conformity with accounting principles generally accepted in the United States of America.

Our report is intended solely for the parties included in the restriction on use paragraph contained in the Independent Auditor's Report and is not intended to be, and should not be, used by anyone other than these specified parties.

We conducted the audit under the authority of Government Code, Section 8546.4.

Respectfully submitted,

A handwritten signature in black ink that reads "Michael S. Tilden". The signature is written in a cursive, flowing style.

MICHAEL S. TILDEN, CPA  
Deputy State Auditor