



INDEPENDENT ACCOUNTANT'S REPORT

The Honorable Mayor and City Council
Douglas Hewitt, City Manager
Jody Picarella, Chief Financial Officer
City of Fayetteville
Fayetteville, North Carolina

We have examined the employee census data and related underlying payroll records of the City of Fayetteville, North Carolina (the City) for the year ended December 31, 2021, to determine that the employee census data provided to the Local Governmental Employees' Retirement System is complete and accurate based on the criteria set by the Retirement System's Handbook, revised 2021 Edition. Our responsibility is to express an opinion on the employee census data based on our examination.

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 the examination to obtain reasonable assurance about whether the employee census data is in accordance with the criteria set by the Retirement System's Handbook, revised 2021 Edition, in all material respects. An examination involves performing procedures to obtain evidence about the completeness and accuracy of the employee census data. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the employee census data, 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the employee census data for the year ended December 31, 2021 referred to above, is presented complete and accurate based on the criteria set by the Retirement System's Handbook, revised 2021 Edition, in all material respects.

This report is intended solely for the information and use of the City of Fayetteville, North Carolina's management, the North Carolina Department of State Treasurer, and the North Carolina Office of the State Auditor, and is not intended to be and should not be used by, anyone other than these specified parties.

PBMares, LLP

Morehead City, North Carolina
October 27, 2022