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INDEPENDENT ACCOUNTANTS' REPORT

Legislative Division of Post Audit
Topeka, Kansas

We have examined the assets in the custody of the State Treasurer's Office as of April 26, 2017. The State Treasurer's Office is responsible for the assets held in custody of the State Treasurer's Office as of April 26, 2017. Our responsibility is to express an opinion on the assets held in the custody of the State Treasurer's Office as of April 26, 2017 based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the assets held in the custody of the State Treasurer are presented and fairly stated, in all material respects, as of April 26, 2017. An examination involves performing procedures to obtain evidence about the assets held in the custody of the State Treasurer's Office as of April 26, 2017. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the assets held in the custody of the State Treasurer's Office, 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, the assets held in the custody of the State Treasurer's Office as of April 26, 2017, are presented and fairly stated, in all material respects.

This report is intended solely for the information and use of the State Treasurer's Office and the Legislative Division of Post Audit and is not intended to be and should not be used by anyone other than these specified parties.

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Broomfield, Colorado
May 10, 2017