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Correspondence Memorandum

Date: February 29, 2016
To: Audit Committee Members
From: Yikchau Sze, Director
Office of Internal Audit
Subject: **Annuitant's Payroll Audit**

This report is for Audit Committee review and discussion. No action is required.

Attached is the Annuitant's Payroll audit report. The results of this audit have been submitted and discussed with the Office of the Secretary, Department of Employee Trust Funds.

This audit was conducted in accordance with the biennial Audit Plan for 2015-2017.

This audit was performed to evaluate whether the Wisconsin Retirement System (WRS) Annuitant Payroll is processed and reconciled in a timely manner for accuracy and completeness. The audit also evaluated whether controls are functioning as designed. There are no findings in the audit report.

This audit was conducted by Rick Onasch, Auditor – Advanced, who will be available at the Audit Committee meeting to answer any questions.

Attachment: Annuitant's Payroll audit report

Reviewed and approved by Robert J. Conlin, Secretary

Electronically Signed: 3/10/2016

Board	Mtg Date	Item #
AUD	3.24.16	5B

Office of Internal Audit
Annuitant's Payroll Audit Report



February 18, 2016

Objective:

This audit was performed to evaluate whether the Wisconsin Retirement System (WRS) Annuitant's Payroll is processed and reconciled in a timely manner for accuracy and completeness. The audit also evaluated whether controls are functioning as designed.

Scope:

The audit scope focused on the monthly Annuitant's Payroll from September 2014 to November 2015. This encompasses the time since the process task was transferred from the Retiree Services Section (RSS) in the Division of Retirement Services (DRS) over to the Division of Trust Finance (DTF) in September 2014.

Background:

In October 2008, the Benefit Payments System (BPS) was installed by the Department of Employee Trust Funds (ETF) to facilitate the payment of WRS Annuitant's Payroll. ETF uses the BPS to administer all monthly Wisconsin state and local annuity payments.

The RSS of DRS was responsible for the Department's monthly benefit payment reconciliation up until September 2014. An internal review by DRS and DTF determined that many of the payroll processes handled by RSS were duplicate processes more aligned with DTF functions. The decision was made to move annuitant's payroll over to DTF beginning in September 2014.

Since September 2014 DTF has been responsible for the ETF monthly Annuitant's Payroll benefit payment reconciliation. Prior to the monthly reconciliation of Annuitant's Payroll by DTF, other related tasks were completed by other areas within ETF. These other areas involved and their roles and responsibilities were:

Benefit Services Bureau (BSB) - Within DRS

- Benefit Initiation Section (BIS). BIS is responsible for the intake, processing and initial set up of annuities for retired WRS members on BPS. BIS also makes follow up adjustments to annuities during the finalization of the WRS retirement process.
- RSS. RSS is responsible for the employer functions for retirees. (ie: benefit deductions, changes, and additions for insurance, benefits, etc.)

Bureau of Information Technology Services (BITS) - Within the Division of Management Services (DMS)

- Quality Management Section (QMS). QMS is involved with monitoring and making sure there are no issues or errors in the IT / IS functions in regard to the information input into BPS from BIS and other users. The daily information review by the system is done automatically.
- Applications Development Section (ADS). ADS is involved in the fixing of issues or errors that occur in BPS. This is especially important on the weekend where the Finalize Payroll run takes place.
- IT Solutions Center Section (ITSCS). ITSCS is involved with the monthly manual bridge load and with additional assistance in solving issues that occur in BPS. ITSCS works closely with DTF to resolve issues in a timely manner.

The required Annuitant's Payroll tasks are outlined in the monthly BPS Processing Plan. This detailed Processing Plan outlines and explains the tasks that must be completed on a monthly basis by DTF, BITS and BIS, to complete the Annuitant's Payroll process. All tasks that are completed on the Processing Plan are "signed off on" by the person handling that task.

The monthly DTF benefit reconciliation duties consist of the verification of data from BPS and other sources, inputting and storage of new monthly data, payroll review tasks, and that summary reports are produced. DTF also communicates with other departments of the State of Wisconsin, such as the Department of Administration (DOA), in regard to the Annuitant's Payroll process. DOA is involved with the finalization of the Annuitant's Payroll process by releasing the necessary funds for the check and ACH transactions to US Bank.

These numerous tasks performed by DTF are incorporated into the Monthly Payroll Task Checklist For Payment Date: _____ form. This Checklist is only used by DTF and it helps DTF to complete Annuitant's Payroll in an organized and orderly process. It also records who completed a particular task and on what date it was completed. A completed copy of the Checklist is maintained in the DTF file with monthly retained original payroll documentation. This documentation is kept in a file cabinet in DTF. See Exhibit A, for a copy of completed checklist for the month of June 2015.

A secondary monthly guide for Annuitant's Payroll is also utilized by DTF to keep track of the specific daily and monthly Tasks to be completed. This is called the Annuity Payroll Calendar. Many of the Tasks on the Monthly Payroll Task Checklist (above) are listed on this Annuity Payroll Calendar. This Calendar is utilized mainly by DTF, BIS, the Retiree Health Insurance Unit and BITS as a high level guide of the timing of Annuitant's Payroll monthly activities and deadlines. See Exhibit B, for a copy of this calendar for the month of June 2015.

Conclusion:

No issues were noted during this audit.

The Office of Internal Audit (OIA) confirmed reconciliation accuracy of Annuitant's Payroll through detailed transaction testing, analysis of financial accounts and management reports, tracing data from BPS to Financial Management Information System (FMIS), and examining individual member detail.

This audit also confirmed that the controls established by DTF are functioning as designed during the course of the Annuitant's Payroll process for the months that were audited.

Observations and Management Response:

Observations:

The audit by OIA did identify process changes that would be a benefit to the handling of Annuitant's Payroll. It was noted that there are Crystal Reports that are generated by BPS and IT that are provided or "handed off" to BIS and other DTF personnel to follow up on issues and research for individual member's accounts. However, the action or review done by other BIS and DTF personnel is not documented or maintained in the DTF retained documentation file. A copy of the Report is kept, but not a record of the follow up action or review that is taken.

These reports are:

Crystal Report 13 – Cancelled, Suspended, Terminated and Waived Report. This Report is given to BIS, to follow up on annuitant's who appear in the status as "cancelled" on this Report. The Trust Funds Specialist confirms the correctness of the annuitant's status and verifies the annuitant's information as to why they are listed as "cancelled" or other status on both Wisconsin Employee Benefits System (WEBS) and BPS. The Trust Funds Specialist does not document or make a record of their activities. A second copy of this Report was retained in the DTF file folder without evidence of verification of what was performed.

Crystal Report 17a – Accounts Receivable Deduction Report. This Report is given to an Accountant in DTF, to confirm the amount of the receivable deduction payments for that members accounts receivable for that payroll month for Long Term Disability Insurance, Income Continuation Insurance, Disability, Duty Disability and Other. All of the deduction payments are interfaced to the state accounting system FMIS from BPS and most are automatically applied to the account receivables as a payment without any manual intervention. The documentation of verification was kept in the LSPS/BPS AR Deductions file.

However, the Accountant who does the verification does not sign off on the completed task on the Checklist.

The OIA suggests that the actions taken by BIS and DTF personnel be signed off on the Checklist and that documentation be retained as evidence of the work performed by BIS.

Management Response:

DTF agreed with the process changes suggested by OIA and plans on incorporating several procedural changes to enhance the documentation of the Annuitant's Payroll process based on the suggestions.

In relation to Crystal Report 13 – Cancelled, Suspended, Terminated and Waived Report, DTF will be setting up a task in the monthly processing plan asking for signoff from the BIS staff member who follows up on the activity of this report. BIS currently saves a copy of this report with any action that was taken in a folder down by the primary staff member's desk.

For Crystal Report 17a – Accounts Receivable Deduction Report, DTF currently reviews this report to ensure that all deductions from member's monthly annuities are applied correctly to their current accounts receivable balance. The document is used to match with the deposit detail that is interfaced from the BPS to the accounting system. This documentation is currently located with other deposit information. DTF will be moving the location of that report with the check off to the payroll processing folder with all other monthly processing documentation.

The remainder of the report provides more detailed information about the audit procedures and testing results.

The audit was focused on the Annuitant's Payroll process in months where the amount paid had the largest variation or increase over the previous month. The months selected based on this criteria were April 2015 and June 2015. It was also determined that September 2014 would be reviewed since it was the first month of the transfer of Annuitant's Payroll over to the DTF.

The DTF is primarily responsible for the Annuitant's Payroll reconciliation process. The BPS administers the annuity payments and information for annuitants, beneficiaries and account history and detail. The BPS interacts with separate systems such as the WEBS and FMIS. Information from Step2000, and myETF Benefits System (MEBS) is accessed manually, as needed, and input into these other systems. The interaction of these systems allows BPS to complete the processing of annuitant's payroll with correct information.

A significant part of DTF's monthly reconciliation is to reconcile and verify that various annuitant payments for deductions such as health insurance, life insurance, vision care and other deductions from gross annuity payments is done on an accurate and timely basis. The BSB and specifically the BIS performs the annuity calculations and the BIS and Retiree Health Insurance Unit performs deductions to gross annuity payments, changes and subsequent reconciliations.

The BPS processes include system file uploads into the Retirement Calculations System (RetCalcs) which is performed by the DMS and specifically by different areas of BITS to manage and complete the process. BITS works off of the monthly BPS Processing Plan to import employer / employee files in a format that can be processed by RetCalcs. Then BITS reviews and processes imported files, updated and provided on a monthly basis, to ensure that accurate and complete files were uploaded into the system. The finalization of the BPS payroll process ensures that the necessary reports are run to assist in the handling of the Annuitant's Payroll by DTF and other areas. After the final payroll run a number of BPS Crystal Reports are generated and printed to assist DTF in the continuation of the payroll process.

The primary Payroll Report generated by the BPS is Crystal Report 69a, Annuity Payments Total Transmittal Form – Detail Report. This Report lists and itemizes the type of payment (by check or ACH), the fund or account type the payment is being allocated to, and the various monthly deduction types that apply to the payments being made. See Exhibit C, for a copy of this report for the month of June 2015.

In order to verify the reconciliation of BPS Annuitant's Payroll performed by DTF, OIA used the Monthly Payroll Checklist as a guideline to trace information from the various processing tasks, to reports, to ledgers, and to individual accounts on BPS.

OIA focused on reconciliation deductions made from gross annuity payments based on employer provided and annuitant selected deductions.

The list of accounts, for deductions, analyzed for review and reconciliation were:

1. Group Life Insurance – State and Local
2. Health – State and Local
3. Vision
4. Child / Spousal Support – Wisconsin and Out of State
5. Federal Tax Withholding
6. State Tax Withholding
7. Federal Deductions
8. State Tax Levy
9. State Property Tax Levy

10. Receivable – Long-Term Disability, Income Continuation Insurance, Disability, Duty Disability, Annuity Receivables CL, and Other
11. Public Safety Officer
12. Miscellaneous

The complete breakdown for monthly deductions made to gross annuity payments are located on Crystal Report 69a under Deduction Type.

To verify the account reconciliations, OIA performed a three-way match among the following:

- Employer provided extracts showing monetary deduction values and annuitant counts. (DAT Files, Extracts, Ingests, MNLife Voucher, and PSO Statements).
- Monetary deduction values recorded in the BPS.
- Crystal Report 69a Annuity Payments and Deductions totals.

ETF receives monthly data from third parties for deductions to be applied to the annuity payroll. This data comes in the form of a file extract which is loaded into the BPS by BITS and uploaded via the RetCalcs process. The extracts include Milwaukee Teachers Health and Life extracts, Public Safety Officers extract, Minnesota Life extract, and vision care extract. The audit verified for the months selected for testing that the total dollar amounts in the individual extracts matched what BITS imported into the RetCalcs systems and that reports generated by the system confirm the amounts and totals.

Among the various system generated reports, Crystal Report 69a, Annuity Payments Total Transmittal Form – Detail Report provides a summary of deductions to monthly annuity payments. Utilizing Crystal Report 69a, OIA was able to verify that the deductions were accurate and matched the DAT file, Extract files, Ingests or other information files provided by the Employer. OIA was also able to match and verify that the other deductions for child or spousal support, State and Federal tax withholding, Federal deductions, State tax levy, State property tax levy and Public Safety Officer were accurate.

During the Annuitant's Payroll process a number of checks are issued and ACH transactions are created. This is entitled the Manual Warrant or Account Payable process. Account Payable Vouchers refers to the creation of checks to annuitant's, ACH transactions for annuitant's and 3rd party checks to other parties. (These 3rd party checks are listed in the prior paragraph in regard to deductions).

Separate check and ACH files are generated and sent to DOA that lists all individual members with their payment information. DTF staff cannot view or change these files.

The Manual Warrant process is done in FMIS. A control is in place so that the main person handling Annuitant's Payroll and the initial verification on BPS does not originate checks and ACH transactions in FMIS. The Account Payable Vouchers are interfaced in FMIS and then reviewed by a secondary reviewer, another Accountant, in DTF. These vouchers are to match the BPS payroll files to DOA (which is also on the Crystal Report 69a). Sometimes these vouchers are corrected manually in FMIS to match the payroll files or Crystal Report 69a.

The final review and approval is done by DTF Management. It should be noted that the creation, secondary review and Management approval of Manual Warrants is done by hand on a Voucher Jacket, and on FMIS electronically. Copies of these documents are printed and maintained in the DTF retained documentation file.

For the months reviewed, OIA concluded that all Manual Warrants or Account Payable Vouchers for checks and ACH transactions were properly created, documented and approved in accordance with the Control that is in place.

Once the prior Tasks regarding the creation of Manual Warrants or Account Payable are completed, DTF creates a number of FAX cover sheets indicating to DOA the amounts of all payments via check and ACH. The cover sheets are supported by the breakdown of which fund (fixed or variable), and type (retirement, disability, etc.) that the payment should be allocated to for disbursement. These documents must also be reconciled, reviewed and approved by DTF Management in order for DTF to notify DOA of the amounts to be released for the Check and ACH transactions for Annuitant's Payroll and the 3rd party checks. DOA matches the files to the vouchers. If there are variances between the two, DOA will notify DTF staff. DOA will not release the funds until the two are matching and all levels of approval have been applied.

For the months reviewed, OIA concluded that the documentation provided to DOA was proper and accordance with the Control in place to authorize the release of the funds for Annuitant's Payroll.

Exhibit A

MONTHLY PAYROLL TASK CHECKLIST FOR PAYMENT DATE: 7-1-15

*This is the monthly payroll checklist – ALL steps must be completed. Detailed instructions are found in the payroll binder to complete each process.

<input checked="" type="checkbox"/>	*** MUST UPDATE BPS Monthly Payroll Processing Plan After Each Task Is Completed ***	DATE	INITIALS
PRIOR TO RETCALCS DOWNLOAD			
<input checked="" type="checkbox"/>	1 st Preliminary Payroll Completed ***	6-1	KC
<input checked="" type="checkbox"/>	2 nd Preliminary Payroll Completed ***	6-8	KC
<input checked="" type="checkbox"/>	3 rd Preliminary Payroll Completed ***	6-15	KC
<input checked="" type="checkbox"/>	MT Health Ingest Reviewed	6-16	KC
DAY AFTER RETCALCS DOWNLOADS TASKS			
<input checked="" type="checkbox"/>	4 th Preliminary Payroll Completed ***	6-19	KC
<input checked="" type="checkbox"/>	Report 3A/3B Compared to Retcalcs Download Counts (BPS)	6-19	KC
<input checked="" type="checkbox"/>	BPS Job Monitor- Retcalcs Inbound Reviewed ***	6-19	KC
<input checked="" type="checkbox"/>	BPS Reconciliation Error Report Reviewed	6-19	KC
AFTER PAYROLL FINALIZED TASKS			
<input checked="" type="checkbox"/>	Checkout Sample Mailers ***	6-22	KC
<input checked="" type="checkbox"/>	BPS Job Monitor Batch Processes Verified (Check, DD, DD Public, MNLife, MNHealth, MTLife, VSP) ***	6-22	SKD
<input checked="" type="checkbox"/>	Report 69A Verified *** 69A through report 51B are all Monthly BPS Crystal Reports	6-22	SKD
<input checked="" type="checkbox"/>	Report 8A/B/C Verified	6-22	SKD
<input checked="" type="checkbox"/>	Report 13 Verified	6-22	SKD
<input checked="" type="checkbox"/>	Report 17A/B Verified *Second copy to Kim Schubert	6-22	SKD
<input checked="" type="checkbox"/>	Report 18A/B/C/D Verified	6-22	SKD
<input checked="" type="checkbox"/>	Report 19 Verified	6-22	SKD
<input checked="" type="checkbox"/>	Report 20 Verified	6-22	SKD
<input checked="" type="checkbox"/>	Report 116 Verified	6-22	SKD
<input checked="" type="checkbox"/>	Report 118 Verified *(Email Copy to RSS)	6-22	SKD
<input checked="" type="checkbox"/>	Report 51B Verified *Second copy to Kim Schubert	6-22	SKD
<input checked="" type="checkbox"/>	BPS Extract Files Verified- ETFBEN Folder (saved to Excel / Voucher Checkout folder) ***	6-22	KC
<input checked="" type="checkbox"/>	PSO / MNLife / MTHealth / MTLife / VSP Extracts Verified Against 69A	6-22	KC
<input checked="" type="checkbox"/>	IAT / Domestic Counts Boxes Added To 69A (Not Added to *Check* Page of 69A)	6-22	KC
<input checked="" type="checkbox"/>	Email Data Service Request for Monthly Bridge to be keyed to *ETF DL IT Operations	6-22	KC
<input checked="" type="checkbox"/>	Voucher Delivered to Andrew Lacy For Approval By 4:30pm	6-22	KC
AFTER BPS IS BACK IN UPDATE MODE			
<input checked="" type="checkbox"/>	Email IT Requests for MTHealth / MTLife / VSP	6-23	KC
<input checked="" type="checkbox"/>	Email DOA ACH & PSO Totals	6-23	KC
<input checked="" type="checkbox"/>	MNLife (Verify with BIS about annuitant refunds)	6-23	KC
<input checked="" type="checkbox"/>	Create Monthly Monies Transfer in FMIS (i.e. P1's & Manual Warrants)	6-24	SKD
<input checked="" type="checkbox"/>	Check Ingest Results Verified ***	6-29	KC
<input checked="" type="checkbox"/>	Email PSO Deduction Statements To Providers	6-23	KC
<input checked="" type="checkbox"/>	BANK file created & processed	6-20	KC
<input checked="" type="checkbox"/>	Report 48 Emailed to DOA ***	6-26	KC
<input checked="" type="checkbox"/>	Mail 3 rd Party Checks (Verify Totals Against 69A)	7-1	KC
<input checked="" type="checkbox"/>	Print Completed Monthly BPS Payroll Task Plan		

Exhibit B

ANNUITY PAYROLL CALENDAR

JUNE 2015

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Annual Tasks This Month Annual MT Health Ins Premium Change	1	2	3	4	5	6
	Run Bervyn BDAS Death List Fix Neg Nets	Zero Cash Receipts				
7	8	9	10	11	12	13
	Prelim Payroll	Fix Neg Nets Life to Health Conv			Add/ACH/Tax Rpt 5:00 pm Name Chg Rpt 5:00 pm MT Hlth Chg Cut Off H&FS Death Match SSA Death Match Prelim Payroll	Death Cutoff 5:00 pm Death cutoff email is for Friday the 12th
14	15	16	17	18	19	20
	EVP Invoice Acceptance Verify MT Health Ingest Fix Neg Nets Local Health Ins New Adds		BPS NCOA Update	Read Only Mode 5:00 pm Prelim Payroll	RETALGS DOWNLOAD Fix Neg Nets Final Prelim Payroll Moller Batch Run Finalize Payroll	
21	22	23	24	25	26	27
	Checkout Finalize Payroll Print Voucher Reports Ck Out Crystal Reports Voucher to OBTF by GOB Mallors to DOA	Update Mode 8:00 am Update Deductions Payment File to DOA Mallors Sent	Payment File from DOA Delete ACH until 5pm	Crystl Rprt 51 Delete ACH 11:30am Verify Check Ingest File Pull CHECKS until 5pm	Crystl Rprt 48 Pull Chks 11:30am Prelim Payroll	
28	29	30				
	Fix Neg Nets Health Ins Vouchers Due					

Exhibit C

ANNUITY PAYMENTS TOTAL TRANSMITTAL FORM - DETAIL REPORT

PAYMENT METHOD: CHECK and ACH DISBURSEMENT TYPE: REGULAR PAYROLL

ETFWEBSWP.WRS.ACH.MILW(+0) 2161
 ETFP.ANNUITY.CHKWRTNG(+0) 2160

VOUCHER DATE: 07/01/2015

ACCOUNT TYPE	ACCT	ORG	APPROP	FIXED	FUND 747 FIXED FUND	APPROP-VARIABLE	FUND 761 VARIABLE FUND	FUND 747 & 761 TOTAL	
Retirement		5300	5000	1 68 7		347,158,099.18	1 69 7	31,564,210.18	378,722,309.36
Disability		5310	5000	1 68 7		11,006,166.78	1 69 7	578,540.97	11,584,707.75
Req/Special Death		5320	5000	1 68 7		1,577,271.69	1 69 7	176,817.42	1,754,089.11
62.13 Retirement		5300	6200	1 82 7		222,030.61			222,030.61
62.13 Disability		5310	6200	1 82 7		26,241.99			26,241.99
62.13 Death		5320	6200	1 82 7		4,927.65			4,927.65
Duty Disability		5310	4500	1 53 7		2,921,092.12	1 53 7		2,921,092.12
Total Account Type						362,915,830.02		32,319,568.57	395,235,398.59
Annuity Receivables CL		5394	5000 - 02	1 68 7		699,086.63			699,086.63
Total Fund						363,614,916.65		32,319,568.57	395,934,485.22

GENERAL FUND		5300	1120	1 01 7		17,826.27		55.52	17,881.79
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DEDUCTION TYPE	ACCT	ORG	APPROP	FIXED	FUND 747 FIXED FUND	
Life - State/Local		5125	5000	1 68 B		(717,057.67)
Life - MT		5125	5000	1 68 B		(16,423.75)
Health - MT		5130	5000	1 68 B		(112,841.04)
Health - State		5130	5000	1 68 B		(5,003,867.90)
Health - Local		5130	5000	1 68 B		(1,128,562.00)
Vision		5194	5000	1 68 B		(29,510.20)
Child/Spousal Support - WI		5192	5000	1 68 B		(89,991.74)
Child/Spousal Support - Out of State		5192	5000	1 68 B		(2,059.94)
Child/Spousal Support R&D Fee		5192	5000	1 68 B		0.00
Federal Tax Withholding	945	5140	5000	1 68 B		(39,739,883.79)
Federal Tax Withholding - Non Resident Alien	1042	5140	5000	1 68 B		(2,214.72)
State Tax Withholding		5150	5000	1 68 B		(15,611,986.01)
Federal Deduction		5196	5000	1 68 B		(11,955.44)
State Tax Levy		5198	5000	1 68 B		(32,758.73)
State Property Tax Levy		5198	5000	1 68 B		(159.26)
Receivables - LTDI		5155	5000	1 68 B		(989.00)
Receivables - ICI		5155	5000	1 68 B		(48,923.82)
Receivables - Disability		5190	5000	1 68 B		(1,975.00)
Receivables - Duty Disability		5190	5000	1 68 B		(9,092.63)
Receivables - Other		5190	5000	1 68 B		(10,176.12)
Public Safety Officer		5135	5000	1 68 B		(128,740.72)
Miscellaneous		5190	5000	1 68 B		0.00
Total Deductions						(62,699,169.48)

CHECK and ACH COUNTS	
Paper Check Count	1,802
ACH Count	193,548

PAYMENT SUMMARY	
Total Deductions	(62,699,169.48)
Total Fixed Payable Amount	363,614,916.65
Subtotal Deductions & Fixed	300,915,747.17
Total Variable Payable Amount	32,319,568.57
Total General Funds Payable Amount	17,881.79
Total Fixed, Variable & General Fund Payable	333,253,197.53

Crystal Report ID: BPS-69a

Run Date: 6/22/2015 7:16:02AM

Exhibit C

ANNUITY PAYMENTS TOTAL TRANSMITTAL FORM - DETAIL REPORT
 PAYMENT METHOD: CHECK DISBURSEMENT TYPE: REGULAR PAYROLL

ETFP.ANNUITY.CHKWRNG(+0) 2160

VOUCHER DATE: 07/01/2015

ACCOUNT TYPE	ACCT	ORG	APPROP	FIXED	FUND 747 FIXED FUND	APPROP-VARIABLE	FUND 751 VARIABLE FUND	FUND 747 & 751 TOTAL	
Retirement		5300	5000		1 68 7	2,229,586.71	1 69 7	281,225.44	2,510,812.15
Disability		5310	5000		1 68 7	136,489.42	1 69 7	5,797.98	142,287.40
Req/Special Death		5320	5000		1 68 7	29,521.21	1 69 7	1,086.44	30,607.65
62.13 Retirement		5300	6200		1 82 7	2,140.78			2,140.78
62.13 Disability		5310	6200		1 82 7	0.00			0.00
62.13 Death		5320	6200		1 82 7	0.00			0.00
Duty Disability		5310	4500		1 53 7	22,036.22	1 53 7		22,036.22
Total Account Type						2,419,774.34		288,109.86	2,707,884.20
Annuity Receivables CL		5394	5000 - 02		1 68 7	30,082.64			30,082.64
Total Fund						2,449,856.98		288,109.86	2,737,966.84
GENERAL FUND		5300	1120		1 01 7	365.86		0.00	365.86

DEDUCTION TYPE	ACCT	ORG	APPROP	FIXED	FUND 747 FIXED FUND	
Life - State/Local		5125	5000		1 68 B	(1,355.48)
Life - MT		5125	5000		1 68 B	0.00
Health - MT		5130	5000		1 68 B	(2,134.53)
Health - State		5130	5000		1 68 B	(58,847.70)
Health - Local		5130	5000		1 68 B	(5,285.90)
Vision		5194	5000		1 68 B	(121.10)
Child/Spousal Support - WI		5192	5000		1 68 B	(3,774.92)
Child/Spousal Support - Out of State		5192	5000		1 68 B	0.00
Child/Spousal Support R&D Fee		5192	5000		1 68 B	0.00
Federal Tax Withholding	945	5140	5000		1 68 B	(225,169.47)
Federal Tax Withholding - Non Resident Alien	1042	5140	5000		1 68 B	(665.89)
State Tax Withholding		5150	5000		1 68 B	(82,644.26)
Federal Deduction		5196	5000		1 68 B	(1,877.17)
State Tax Levy		5198	5000		1 68 B	(4,133.35)
State Property Tax Levy		5198	5000		1 68 B	0.00
Receivables - LTDI		5155	5000		1 68 B	0.00
Receivables - ICI		5155	5000		1 68 B	0.00
Receivables - Disability		5190	5000		1 68 B	0.00
Receivables - Duty Disability		5190	5000		1 68 B	0.00
Receivables - Other		5190	5000		1 68 B	(225.00)
Public Safety Officer		5135	5000		1 68 B	0.00
Miscellaneous		5190	5000		1 68 B	0.00
Total Deductions						(386,234.77)

CHECK and ACH COUNTS	
Paper Check Count	1,802
ACH Count	0

PAYMENT SUMMARY	
Total Deductions	(386,234.77)
Total Fixed Payable Amount	2,449,856.98
Subtotal Deductions & Fixed	2,063,622.21
Total Variable Payable Amount	288,109.86
Total General Funds Payable Amount	365.86
Total Fixed, Variable & General Fund Payable	2,352,097.93

Crystal Report ID: BPS-69a

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Exhibit C

ANNUITY PAYMENTS TOTAL TRANSMITTAL FORM - DETAIL REPORT
 PAYMENT METHOD: ACH DISBURSEMENT TYPE: REGULAR PAYROLL

ETFWEBS.P.WRS.ACH.MILW(+0)

2161

VOUCHER DATE: 07/01/2015

ACCOUNT TYPE	ACCT	ORG	APPROP	FIXED	FUND 717 FIXED FUND	APPROP-VARIABLE	FUND 751 VARIABLE FUND	FUND 747 & 751 TOTAL	
Retirement		5300	5000	1 68	7	344,928,512.47	1 69 7	31,282,984.74	376,211,497.21
Disability		5310	5000	1 68	7	10,869,677.36	1 69 7	572,742.99	11,442,420.35
Req/Special Death		5320	5000	1 68	7	1,547,750.48	1 69 7	175,730.98	1,723,481.46
62.13 Retirement		5300	6200	1 82	7	219,889.83			219,889.83
62.13 Disability		5310	6200	1 82	7	26,241.99			26,241.99
62.13 Death		5320	6200	1 82	7	4,927.65			4,927.65
Duty Disability		5310	4500	1 53	7	2,899,055.90	1 53 7		2,899,055.90
Total Account Type						360,496,055.68		32,031,458.71	392,527,514.39
Annuity Receivables CL		5394	5000 - 02	1 68	7	669,003.99			669,003.99
Total Fund						361,165,059.67		32,031,458.71	393,196,518.38

GENERAL FUND	5300	1120		1 01	7	17,460.41		55.52	17,515.93
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DEDUCTION TYPE	ACCT	ORG	APPROP	FIXED	FUND 747 FIXED FUND	
Life - State/Local	5125	5000	1 68	B		(715,702.19)
Life - MT	5125	5000	1 68	B		(16,423.75)
Health - MT	5130	5000	1 68	B		(110,706.51)
Health - State	5130	5000	1 68	B		(4,945,020.20)
Health - Local	5130	5000	1 68	B		(1,123,276.10)
Vision	5194	5000	1 68	B		(29,389.10)
Child/Spousal Support - WI	5192	5000	1 68	B		(86,216.82)
Child/Spousal Support - Out of State	5192	5000	1 68	B		(2,059.94)
Child/Spousal Support R&D Fee	5192	5000	1 68	B		0.00
Federal Tax Withholding	945	5140	5000	1 68	B	(39,514,714.32)
Federal Tax Withholding - Non Resident Alien	1042	5140	5000	1 68	B	(1,548.83)
State Tax Withholding		5150	5000	1 68	B	(15,529,341.75)
Federal Deduction		5196	5000	1 68	B	(10,078.27)
State Tax Levy		5198	5000	1 68	B	(28,625.38)
State Property Tax Levy		5198	5000	1 68	B	(159.26)
Receivables - LTDI		5155	5000	1 68	B	(989.00)
Receivables - ICI		5155	5000	1 68	B	(48,923.82)
Receivables - Disability		5190	5000	1 68	B	(1,975.00)
Receivables - Duty Disability		5190	5000	1 68	B	(9,092.63)
Receivables - Other		5190	5000	1 68	B	(9,951.12)
Public Safety Officer		5135	5000	1 68	B	(128,740.72)
Miscellaneous		5190	5000	1 68	B	0.00
Total Deductions						(62,312,934.71)

CHECK and ACH COUNTS	
Paper Check Count	0
ACH Count	193,548

PAYMENT SUMMARY	
Total Deductions	(62,312,934.71)
Total Fixed Payable Amount	361,165,059.67
Subtotal Deductions & Fixed	298,852,124.96
Total Variable Payable Amount	32,031,458.71
Total General Funds Payable Amount	17,515.93
Total Fixed, Variable & General Fund Payable	330,901,099.60

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Exhibit C

ANNUITY PAYMENTS TOTAL TRANSMITTAL FORM - DETAIL REPORT

PAYMENT METHOD: CHECK and ACH

DISBURSEMENT TYPE: REG PAYROLL and SPEC CHECK

ETFWBSP.WRS.ACH.MILW(+0) 2161
ETFP.ANNUITY.CHKWRTNG(+0) 2160

VOUCHER DATE: 07/01/2015

ACCOUNT TYPE	ACCT	ORG	APPROP-FIXED	FUND 747 FIXED FUND	APPROP-VARIABLE	FUND 761 VARIABLE FUND	FUND 747 & 761 TOTAL	
Retirement	5300	5000	1 68 7		347,169,946.50	1 69 7	31,565,977.48	378,735,923.98
Disability	5310	5000	1 68 7		11,006,166.78	1 69 7	578,540.97	11,584,707.75
Reg/Special Death	5320	5000	1 68 7		1,577,271.69	1 69 7	175,817.42	1,754,089.11
62.13 Retirement	5300	6200	1 82 7		222,030.61			222,030.61
62.13 Disability	5310	6200	1 82 7		26,241.99			26,241.99
62.13 Death	5320	6200	1 82 7		4,927.65			4,927.65
Duty Disability	5310	4500	1 53 7		2,921,092.12	1 53 7		2,921,092.12
Total Account Type					362,927,677.34		32,321,335.87	395,249,013.21
Annuity Receivables CL	5394	5000 - 02	1 68 7		699,086.63			699,086.63
Total Fund					363,626,763.97		32,321,335.87	395,948,099.84

GENERAL FUND	5300	1120	1 01 7		17,826.27		55.52	17,881.79
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DEDUCTION TYPE	ACCT	ORG	APPROP-FIXED	FUND 747 FIXED FUND	
Life - State/Local	5125	5000	1 68 B		(717,057.67)
Life - MT	5125	5000	1 68 B		(16,423.75)
Health - MT	5130	5000	1 68 B		(112,841.04)
Health - State	5130	5000	1 68 B		(4,999,113.27)
Health - Local	5130	5000	1 68 B		(1,127,799.30)
Vision	5194	5000	1 68 B		(29,510.20)
Child/Spousal Support - WI	5192	5000	1 68 B		(89,991.74)
Child/Spousal Support - Out of State	5192	5000	1 68 B		(2,059.94)
Child/Spousal Support R&D Fee	5192	5000	1 68 B		0.00
Federal Tax Withholding	945	5140	5000	1 68 B	(39,741,261.56)
Federal Tax Withholding - Non Resident Alien	1042	5140	5000	1 68 B	(2,214.72)
State Tax Withholding	5150	5000	1 68 B		(15,612,236.82)
Federal Deduction	5196	5000	1 68 B		(11,955.44)
State Tax Levy	5198	5000	1 68 B		(32,758.73)
State Property Tax Levy	5198	5000	1 68 B		(159.26)
Receivables - LTDI	5155	5000	1 68 B		(989.00)
Receivables - ICI	5155	5000	1 68 B		(48,923.82)
Receivables - Disability	5190	5000	1 68 B		(1,975.00)
Receivables - Duty Disability	5190	5000	1 68 B		(9,092.63)
Receivables - Other	5190	5000	1 68 B		(10,176.12)
Public Safety Officer	5135	5000	1 68 B		(128,740.72)
Miscellaneous	5190	5000	1 68 B		0.00
Total Deductions					(62,695,280.73)

CHECK and ACH COUNTS	
Paper Check Count	1,802
ACH Count	193,548

PAYMENT SUMMARY	
Total Deductions	(62,695,280.73)
Total Fixed Payable Amount	363,626,763.97
Subtotal Deductions & Fixed	300,931,483.24
Total Variable Payable Amount	32,321,335.87
Total General Funds Payable Amount	17,881.79
Total Fixed, Variable & General Fund Payable	333,270,700.90

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