



Dave Yost • Auditor of State





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## INDEPENDENT ACCOUNTANT'S REPORT

RSM US, LLP  
School Employees Retirement System of Ohio  
1001 Lakeside Ave. E  
Suite 200  
Cleveland, Ohio 44114

We have examined the Northern Local School District, Perry County, Ohio (the School District), management's assertion that the census data and pensionable wages reported to the School Employees Retirement System of Ohio as of June 30, 2016, and for the year then ended was accurate and complete.

Management asserts that:

- The census data provided to the School Employees Retirement System of Ohio as of June 30, 2016 is accurate and complete. Census data includes
  - First and Last Name;
  - Last four digits of the social security number;
  - Gender;
  - Date of Birth;
  - Contributions remitted to the plan;
  - Pensionable Compensation;
- The census data provided to the School Employees Retirement System of Ohio as of June 30, 2016 included all enrolled employees.
- Census data changes occurring during the year ended June 30, 2016 to an enrolled employee's eligible compensation were properly updated with the School Employees Retirement System of Ohio.
- All employees required to be enrolled in the School Employees Retirement System of Ohio were properly enrolled.
- The total pensionable wages and employee contributions information reported to the School Employees Retirement System of Ohio agrees with the payroll records of the employer.

The School District's management is responsible for the assertions. Our responsibility is to opine on the assertions based on our examination.

Our examination followed attestation standards established by the American Institute of Certified Public Accountants and standards applicable to attestation engagements included in the Comptroller General of the United States' *Government Auditing Standards* and, accordingly, included examining, on a test basis, evidence supporting management's assertions and performing other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, management's assertions related to the accuracy and completeness of the census data and pensionable wages as described above provided to the School Employees Retirement System of Ohio as of and for the year ending June 30, 2016 are fairly stated in all material respects.

This report is intended solely for the information and use of the School District's management, those charged with governance, the School Employees Retirement System of Ohio management and RSM US, LLP, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

**Dave Yost**  
Auditor of State  
Columbus, Ohio

October 25, 2016



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**NORTHERN LOCAL SCHOOL DISTRICT - SERS**

**PERRY COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
NOVEMBER 10, 2016**