



Dave Yost • Auditor of State





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## INDEPENDENT ACCOUNTANT'S REPORT

Liberty-Benton Local School District  
School Employees Retirement System  
RSM US, LLP  
9190 County Road 9  
Findlay, Ohio 45840

We have examined Liberty-Benton Local School District, Hancock County, Ohio's management's assertion that the census data and pensionable wages reported to the School Employees Retirement System as of June 30, 2017, and for the year then ended was accurate and complete.

Management asserts that:

- The census data provided to the School Employees Retirement System as of June 30, 2017 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 as of June 30, 2017 included all enrolled employees.
- Census data changes occurring during the year ended June 30, 2017 to an enrolled employee's eligible compensation, were properly updated with the School Employees Retirement System.
- All employees required to be enrolled in the School Employees Retirement System in accordance with statutory requirements were properly enrolled.
- The total pensionable wages and employee contributions information reported to the School Employees Retirement System for the year ended June 30, 2017 agrees with the payroll records of the employer.

Liberty-Benton Local School District's management is responsible for the assertions. Our responsibility is to opine on management's assertions 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 applicable to attestation engagements included in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertions are fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertions, 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, 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 as of and for the year ended June 30, 2017 are fairly stated in all material respects.

This report is intended solely for the information and use of Liberty-Benton Local School District's management, those charged with governance, School Employees Retirement System, and RSM US, LLP to provide assurances that the census data reported to the School Employees Retirement System is accurate and complete. This report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

Columbus, Ohio

October 30, 2017



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**LIBERTY BENTON LOCAL SCHOOL DISTRICT- SERS**

**HANCOCK 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 14, 2017**