



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANT'S REPORT

Meigs Local School District
School Employees Retirement System of Ohio
RSM US, LLP
41765 Pomeroy Pike
Pomeroy, Ohio 45769

We have examined the Meigs Local School District's, Meigs County, Ohio (the District) management's assertion that the census data and pensionable wages reported to the School Employees Retirement System of Ohio 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 of Ohio 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 of Ohio 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 of Ohio
- All employees required to be enrolled in the School Employees Retirement System of Ohio in accordance with statutory requirements were properly enrolled.
- The total pensionable wages and employee contributions information reported to the School Employees Retirement System of Ohio for the year ended June 30, 2017 agrees with the payroll records of the employer.

Meigs 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 School Employees Retirement System of Ohio as of and for the year ended June 30, 2017 are fairly stated in all material respects.

In accordance with Government Auditing Standards, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the accuracy and completeness of the census data and pensionable wages; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether management's assertion regarding the accuracy and completeness of the census data reported to the retirement system is fairly stated, and not for the purpose of expressing an opinion on the internal control over the accuracy and completeness of the census data provided to the pension system, or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed a certain finding that is required to be reported under *Government Auditing Standards* and that finding, along with the view of responsible officials, is described in the attached Schedule of Findings.

This report is intended solely for the information and use of Meigs Local School District's management, those charged with governance, and the School Employees Retirement System of Ohio management, and RSM US, LLP to provide assurances that the census data reported to the School Employees Retirement System of Ohio 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 23, 2017

**MEIGS LOCAL SCHOOL DISTRICT
MEIGS COUNTY**

**SCHEDULE OF FINDINGS
YEAR ENDED JUNE 30, 2017**

FINDING NUMBER 2017-001

Significant Deficiency - Inaccurate SERS Demographic Data

The District is required to provide complete and accurate census data to the School Employees Retirement System of Ohio (the Retirement System). This includes ensuring employee demographic data such as name, gender, last four digits of social security number and birth date are accurate.

4% of employees tested had an incorrect birthdate reported to the Retirement System. One employee's birth year was 1958 according to his Retirement System application and various other personnel file documents but was reported to the Retirement System as 1959 and another employee's birth year was 1991 according to her Retirement System application and various other personnel file documents but was reported to the Retirement System as 1997. This results in the Retirement System not having accurate information as to the employee's age and could result in miscalculations of the actuarially reported pension liability.

The District should carefully review Retirement System enrollment documents to ensure the correct demographic data has been reported. The District should also review existing employees to ensure the correct information is on file with the Retirement System.

Management's Response:

The district will have two office personnel review all new hires entered into the retirement system going forward. Each office personnel reviewing will initial/date on the printed copy that all data entered is correct at the time.

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MEIGS LOCAL SCHOOL DISTRICT - SERS

MEIGS 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 9, 2017**