



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT ACCOUNTANT'S REPORT

Salem City School District  
State Teachers Retirement System  
CliftonLarsonAllen LLP  
1226 E State Street  
Salem, Ohio 44460

We have examined the Salem City School District, Columbiana County management's assertion that the census data and pensionable wages reported to the State Teachers Retirement System as of June 30, 2019, and for the year then ended was accurate and complete.

Management asserts that:

- The census data provided to the State Teachers Retirement System as of June 30, 2019 is accurate and complete. Census data includes
  - First and Last Name;
  - Last four digits of the social security number;
  - Contributions remitted to the plan;
  - Pensionable Compensation;
- The census data provided to the State Teachers Retirement System as of June 30, 2019 included all enrolled employees.
- Census data changes occurring during the year ended June 30, 2019 to an enrolled employee's eligible compensation, were properly updated with the State Teachers Retirement System.
- All employees required to be enrolled in the State Teachers Retirement System in accordance with statutory requirements were properly enrolled.
- The total pensionable wages and employee contributions information reported to the State Teachers Retirement System for the year ended June 30, 2019 agrees with the payroll records of the employer.

Salem City 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 State Teachers Retirement System as of and for the year ended June 30, 2019 are fairly stated in all material respects.

This report is intended solely for the information and use of Salem City School District's management, those charged with governance, and State Teachers Retirement System and CliftonLarsonAllen, LLP to provide assurances that the census data reported to the State Teachers Retirement System is accurate and complete. This report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, stylized initial "K".

Keith Faber  
Auditor of State

Columbus, Ohio

October 31, 2019

# OHIO AUDITOR OF STATE KEITH FABER



**SALEM CITY SCHOOL DISTRICT**

**COLUMBIANA 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 19, 2019**