





# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT ACCOUNTANT'S REPORT

Spencerville Local School District  
Allen County  
State Teachers Retirement System  
Crowe LLP  
600 School Street  
Spencerville, Ohio 45887

We have examined the Spencerville Local School District, Allen County management's assertion that the census data and pensionable wages reported to the State Teachers Retirement System as of June 30, 2025, and for the fiscal year then ended was accurate and complete.

Management asserts that:

- The census data provided to the as of State Teachers Retirement System as of June 30, 2025 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, 2025 included all enrolled employees.
- Census data changes occurring during the year ended June 30, 2025 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 fiscal year ended Measurement Date agrees with the payroll records of the employer.

Spencerville 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 AICPA and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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 fiscal year ended June 30, 2025 are fairly stated in all material respects.

This report is intended solely for the information and use of Spencerville Local School District's management, those charged with governance, and State Teachers Retirement System management, and plan auditors 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.

KEITH FABER  
Ohio Auditor of State

A handwritten signature in black ink, reading "Tiffany L. Ridenbaugh". The signature is written in a cursive, flowing style.

Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

October 6, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**SPENCERVILLE LOCAL SCHOOL DISTRICT  
STATE TEACHERS RETIREMENT SYSTEM CENSUS DATA EXAMINATION**

**ALLEN COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

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



**Certified for Release 10/21/2025**

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This report is a matter of public record and is available online at  
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