



OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT

Beaver Local School District
Columbiana County
School Employees Retirement System
Plante & Moran, PLLC
46088 Bell School Road
East Liverpool, Ohio 43920

We have examined the Beaver Local School District, Columbiana County management's assertion that the census data and pensionable wages reported to the School Employees Retirement System as of June 30, 2025, 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, 2025, 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, 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 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, 2025, agrees with the payroll records of the employer.

Beaver 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 School Employees Retirement System as of and for the year ended June 30, 2025 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, regulations, contracts, or grant agreements 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. 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 assertions regarding the accuracy and completeness of the census data reported to the retirement system are 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 finding that is required to be reported under Government Auditing Standards and the finding, along with the views of responsible officials, are described in the attached Schedule of Findings.

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

KEITH FABER
Ohio Auditor of State



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

October 20, 2025

**BEAVER LOCAL SCHOOL DISTRICT
COLUMBIANA COUNTY**

**SCHEDULE OF FINDINGS
YEAR ENDED JUNE 30, 2025**

FINDING NUMBER 2025-001

Noncompliance and Significant Deficiency

Ohio Rev. Code §3309 requires public employees of boards of education, school districts, joint vocational districts, and governing authorities of community schools established under Chapter 3314. of the Revised Code to pay into the School Employees Retirement System (SERS). Ohio Rev. Code §3309.01 further defines an employee as:

- (1) Any person employed by a public employer in a position for which the person is not required to have a registration, certificate, or license issued pursuant to §3301.28 or §3319.22 to §3319.31 of the Revised Code or a permit issued under §3319.0812 of the Revised Code;
- (2) Any person who performs a service common to the normal daily operation of an educational unit even though the person is employed and paid by one who has contracted with an employer to perform the service, and the contracting board or educational unit shall be the employer for the purposes of administering the provisions of this chapter;
- (3) Any person, not a faculty member, employed in any school or college or other institution wholly controlled and managed, and wholly or partly supported by the state or any political subdivision thereof, the board of trustees, or other managing body of which shall accept the requirements and obligations of this chapter.

One out of thirty (3.33%) employees selected for testing was eligible for the SERS plan, had no SERS withholdings or contributions and was excluded from the SERS Census Data Listing. Due to a lack of internal controls, the employee was incorrectly enrolled in the State Teachers Retirement System (STRS) and had STRS withholdings and contributions.

As a result of these errors, the District remitted less in employee contribution to SERS than required, had the employee been correctly enrolled and reported.

The District should design and implement sufficient controls to ensure employees are enrolled in the correct retirement system and earnings and contributions are properly reported and remitted. Additionally, the District should contact both SERS and STRS to correct errors in reporting earnings and remitting the related contributions.

Management's Response:

The District has reviewed all current employees paying into STRS/SERS and confirmed no other employees are paying into STRS that do not have active teaching licenses. We also reviewed the STRS/SERS covered positions bulletins and ensured all withholdings are accurate for all current active employees.

The District has already contacted both SERS and STRS to correct the employee's pension account for FY25. This will include ensuring that the proper contributions are transferred from STRS to SERS to reflect the accurate pension history.

The District will annually review all employees' pension withholdings to ensure compliance with pension eligibility rules and make sure any supplemental employee paying in STRS is still actively teaching.

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BEAVER LOCAL SCHOOL DISTRICT SCHOOL EMPLOYEES RETIREMENT SYSTEM CENSUS DATA EXAMINATION

COLUMBIANA 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 11/6/2025

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