



**CENTRAL LOCAL SCHOOL DISTRICT
DEFIANCE COUNTY**

**SCHOOL EMPLOYEES RETIREMENT SYSTEM OF OHIO
CENSUS DATA EXAMINATION**

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT

Central Local School District
Defiance County
School Employees Retirement System of Ohio
Plante & Moran, PLLC
06289 U.S. Highway 127
Sherwood, Ohio 43556-9735

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

Central Local School District's management is responsible for the assertions. Our responsibility is to opine on management's assertions based on our examination.

Efficient • Effective • Transparent

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 of Ohio as of and for the year ended June 30, 2025 are fairly stated in all material respects.

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

KEITH FABER
Ohio Auditor of State



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

September 25, 2025

OHIO AUDITOR OF STATE KEITH FABER



CENTRAL LOCAL SCHOOL DISTRICT SCHOOL EMPLOYEES RETIREMENT SYSTEM CENSUS DATA EXAMINATION

DEFIANCE 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 10/9/2025

65 East State Street, Columbus, Ohio 43215
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