



OHIO AUDITOR OF STATE
KEITH FABER





INDEPENDENT ACCOUNTANT'S REPORT

Meigs County
Ohio Public Employees Retirement System
CliftonLarsonAllen LLP
100 E. 2nd Street
Pomeroy, Ohio 45769

We have examined the Meigs County, Ohio, management's assertion that the census data and pensionable wages reported to the Ohio Public Employees Retirement System as of December 31, 2018, and for the year then ended was accurate and complete.

Management asserts that:

- The census data provided to the Ohio Public Employees Retirement System as of December 31, 2018 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 Ohio Public Employees Retirement System as of December 31, 2018 included all enrolled employees.
- Census data changes occurring during the year ended December 31, 2018 to an enrolled employee's eligible compensation, were properly updated with the Ohio Public Employees Retirement System.
- All employees required to be enrolled in the Ohio Public Employees Retirement System in accordance with statutory requirements were properly enrolled.
- The total pensionable wages and employee contributions information reported to the Ohio Public Employees Retirement System for the year ended December 31, 2018 agrees with the payroll records of the employer.

Meigs County'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 Ohio Public Employees Retirement System as of and for the year ended December 31, 2018 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 views of responsible officials, is described in the attached Schedule of Findings.

This report is intended solely for the information and use of the Meigs County's management, those charged with governance, the Ohio Public Employees Retirement System management, and CliftonLarsonAllen LLP to provide assurances that the census data reported to the Ohio Public Employees Retirement System is accurate and complete. This report is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

April 2, 2019

MEIGS COUNTY
SCHEDULE OF FINDINGS
YEAR ENDED DECEMBER 31, 2018

FINDING NUMBER 2018-001

Significant Deficiency- Retroactive Pay

Public employers are required to accurately report pensionable wages and remit the related employee and employer contributions to the Ohio Public Employees Retirement System (OPERS).

During September 2018, the County paid employees in its Sheriff's Department a combined \$28,389 relating to a retroactive pay increase. The County did not report this as pensionable compensation to OPERS, nor did the County remit the related OPERS contributions totaling \$3,624. The County's to properly withhold and remit retirement contributions to OPERS may subject the County to penalties and charges.

The County should continue to work with OPERS to determine how to correct the aforementioned errors.

Management's Response: The County Payroll Clerk is actively working with OPERS to correct this issue and submit the required reports and contributions to OPERS. The error has already been partially corrected and is expected to be fully corrected shortly.

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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
APRIL 16, 2019