



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

INDEPENDENT ACCOUNTANT'S REPORT

Constellation Schools: Old Brooklyn Community Elementary
Cuyahoga County
State Teachers Retirement System
Crowe LLP
4430 State Road
Cleveland, Ohio 44109

We have examined the Constellation Schools: Old Brooklyn Community Elementary, Cuyahoga County management's assertion that the census data and pensionable wages reported to the State Teachers Retirement System as of June 30, 2021, 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, 2021 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, 2021 included all enrolled employees.
- Census data changes occurring during the year ended June 30, 2021 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, 2021 agrees with the payroll records of the employer.

Constellation Schools: Old Brooklyn Community Elementary'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 the State Teachers Retirement System as of and for the year ended June 30, 2021 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 that materially affects 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 certain findings that are required to be reported under *Government Auditing Standards* and those findings, 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 Constellation Schools: Old Brooklyn Community Elementary's management, those charged with governance, and State Teachers Retirement System management, and Crowe 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.



Keith Faber
Auditor of State
Columbus, Ohio

November 23, 2021

**CONSTELLATION SCHOOLS: OLD BROOKLYN COMMUNITY ELEMENTARY
CUYAHOGA COUNTY**

**SCHEDULE OF FINDINGS
YEAR ENDED JUNE 30, 2021**

FINDING NUMBER 2021-001

Material Weakness

Ohio Rev. Code § 3307 requires teachers to pay into the State Teachers Retirement System (STRS). § 3307.01(B)(1)(b) further describes a teacher to include “any person employed as a teacher or faculty member in a community school”.

One of three employees on the plan listing provided by STRS was not included in the School’s payroll listing. The plan listing identified \$692 in contributions to STRS during fiscal year 2021, however, the employee had no pensionable payroll in the School’s payroll listing. Upon further investigation, the employee had their contract transferred to another school operated by Constellation Schools for fiscal year 2021. The employee received pensionable wages from the other School, but was not properly transferred in the STRS system to the new School.

School management should have controls in place to ensure employees who no longer work for the School are properly removed from the School’s STRS pension listing.

Management’s Response

Management did not respond to this finding.

OHIO AUDITOR OF STATE KEITH FABER



CONSTELLATION SCHOOLS: OLD BROOKLYN COMMUNITY ELEMENTARY STATE TEACHERS RETIREMENT SYSTEM CENSUS DATA EXAMINATION

CUYAHOGA 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 12/14/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov