



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT

Frontier Local School District
School Employees Retirement System of Ohio
RSM US, LLP
44870 State Route 7
New Matamoras, Ohio 45767

We have examined Frontier Local School District, Washington County, Ohio (the District), management's assertion that the census data and pensionable wages reported to the School Employees Retirement System of Ohio as of June 30, 2021, 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, 2021 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, 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 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, 2021 agrees with the payroll records of the employer.

Frontier 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 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.

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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, 2021 are fairly stated in all material respects.

This report is intended solely for the information and use of Frontier Local School District's management, those charged with governance, the School Employees Retirement System of Ohio management, and RSM US, LLP 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
Auditor of State
Columbus, Ohio

October 29, 2021

OHIO AUDITOR OF STATE KEITH FABER



FRONTIER LOCAL SCHOOL DISTRICT SCHOOL EMPLOYEES RETIREMENT SYSTEM CENSUS DATA EXAMINATION WASHINGTON 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 11/16/2021

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