



**HAMILTON COUNTY EDUCATIONAL SERVICE CENTER
HAMILTON COUNTY**

**STATE TEACHERS RETIREMENT SYSTEM
CENSUS DATA EXAMINATION**

FOR THE YEAR ENDED JUNE 30, 2022

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT

Hamilton County Educational Service Center
Hamilton County
State Teachers Retirement System of Ohio
Crowe LLP
11083 Hamilton Avenue
Cincinnati, Ohio 45231

We have examined the Hamilton County Educational Service Center, Hamilton County, Ohio (the Center's), management's assertion that the census data and pensionable wages reported to the State Teachers Retirement System of Ohio (STRS of Ohio) as of June 30, 2022, and for the year then ended, was accurate and complete.

Management asserts that:

- The census data provided to STRS of Ohio as of June 30, 2022 is accurate and complete. Census data includes:
 - First and Last Name;
 - Last four digits of the social security number;
 - Contributions remitted to the plan; and
 - Pensionable Compensation.
- The census data provided to STRS of Ohio as of June 30, 2022 included all enrolled employees.
- Census data changes occurring during the year ended June 30, 2022 to an enrolled employee's eligible compensation, were properly updated with STRS of Ohio.
- All employees required to be enrolled in STRS of Ohio in accordance with statutory requirements were properly enrolled.
- The total pensionable wages and employee contributions information reported to STRS of Ohio for the year ended June 30, 2022 agrees with the payroll records of the Center.

The Center'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.

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 STRS of Ohio as of and for the year ended June 30, 2022, are fairly stated in all material respects.

This report is intended solely for the information and use of the Center's management, those charged with governance, and STRS of Ohio management, and plan auditors to provide assurances that the census data reported to STRS of Ohio is accurate and complete. This report is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

October 3, 2022

OHIO AUDITOR OF STATE KEITH FABER



HAMILTON COUNTY EDUCATIONAL SERVICE CENTER STATE TEACHERS RETIREMENT SYSTEM CENSUS DATA EXAMINATION

HAMILTON 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 10/18/2022

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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