OHIO AUDITOR OF STATE
KEITH FABER

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INDEPENDENT ACCOUNTANT'S REPORT

Stark County District Library
Stark County
Ohio Public Employees Retirement System
Plante & Moran, PLLC
715 Market Avenue North
Canton, Ohio 44702

We have examined the Stark County District Library, Stark County management's assertion that the census data and pensionable wages reported to the Ohio Public Employees Retirement System as of December 31, 2022, 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, 2022 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 Ohio Public Employees Retirement System as of December 31, 2022 included all enrolled employees.

- Census data changes occurring during the year ended December 31, 2022 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, 2022 agrees with the payroll records of the employer.

Stark County District Library'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 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 Ohio Public Employees Retirement System as of and for the year ended December 31, 2022 are fairly stated in all material respects.

This report is intended solely for the information and use of Stark County District Library's management and those charged with governance, Ohio Public Employees Retirement System management, and Plante & Moran, PLLC 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 12, 2023

STARK COUNTY DISTRICT LIBRARY
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM CENSUS DATA EXAMINATION

STARK 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 5/4/2023