



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT

Jefferson County Educational Service Center
State Teachers Retirement System
Crowe LLP
2023 Sunset Boulevard
Steubenville, Ohio 43952

We have examined the Jefferson County Educational Service Center, Jefferson County management's assertion that the census data and pensionable wages reported to the State Teachers Retirement System as of June 30, 2025, 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, 2025 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, 2025 included all enrolled employees.
- Census data changes occurring during the year ended June 30, 2025 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, 2025 agrees with the payroll records of the employer.

Jefferson County Educational Service 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 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.

Our examination of the Center identified that there were 23 employees improperly enrolled in the School Employees Retirement System of Ohio instead of the State Teacher's Retirement System (STRS). The omission of 23 employees is material because the Center only has 53 employees enrolled in STRS.

In our opinion, except for the material misstatement described in the preceding paragraph, management's assertions related to the accuracy and completeness of the census data and pensionable wages as described above provided to STRS as of and for the year ended June 30, 2025 are fairly stated in all material respects.

In our report dated October 22, 2025, we expressed an opinion that management's assertions related to the accuracy and completeness of the census data and pensionable wages as described above provided to State Teachers Retirement System as of and for the year ended June 30, 2025 were fairly stated in all material respects. Subsequent to issuing that report, we became aware that an error was made in determining the material impact of the issue reported in the Schedule of Findings. Accordingly, our present opinion, as presented herein, is different from that expressed in our previous report.

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, regulations, contracts, or grant agreements 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. 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 assertions regarding the accuracy and completeness of the census data reported to the retirement system are 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, are described in the attached Schedule of Findings.

This report is intended solely for the information and use of Jefferson County Educational Service Center's management, those charged with governance, and State Teachers Retirement System management, and plan auditors 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
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

November 20, 2025

**JEFFERSON COUNTY EDUCATIONAL SERVICE CENTER
JEFFERSON COUNTY**

**SCHEDULE OF FINDINGS
YEAR ENDED JUNE 30, 2025**

FINDING NUMBER 2025-001

Noncompliance and Material Weakness

Ohio Rev. Code § 3307.01(B)(1) defines a State Teachers Retirement System employee as:

- (a) Any person paid from public funds and employed in the public schools of the state under any type of contract described in section 3311.77 or 3319.08 of the Revised Code in a position for which the person is required to have a license or registration issued pursuant to sections 3319.22 to 3319.31 of the Revised Code;
- (b) Except as provided in division (B)(2)(b) or (c) of this section, any person employed as a teacher or faculty member in a community school or a science, technology, engineering, and mathematics school pursuant to Chapter 3314. or 3326. of the Revised Code;
- (c) Any person having a license or registration issued pursuant to sections 3319.22 to 3319.31 of the Revised Code and employed in a public school in this state in an educational position, as determined by the department of education and workforce, under programs provided for by federal acts or regulations and financed in whole or in part from federal funds, but for which no licensure requirements for the position can be made under the provisions of such federal acts or regulations;
- (d) Any other teacher or faculty member employed in any school, college, university, institution, or other agency wholly controlled and managed, and supported in whole or in part, by the state or any political subdivision thereof, including Central state university, Cleveland state university, and the university of Toledo;
- (e) The educational employees of the state board of education, as determined by the state superintendent of public instruction, and the educational employees of the department of education and workforce, as determined by the director of education and workforce;
- (f) Any person having a registration issued pursuant to section 3301.28 of the Revised Code and employed as a tutor by the coordinating service center as defined in that section;
- (g) Any person having a license issued pursuant to Chapter 4732. of the Revised Code and employed as a school psychologist in a public school;
- (h) Any person having a pre-service teacher permit issued pursuant to section 3319.0812 of the Revised Code and employed as a substitute teacher by a school district or school.

During the engagement, we were informed the Center identified three job positions, impacting 23 employees that were improperly enrolled in the School Employees Retirement System of Ohio (SERS) instead of the State Teachers Retirement System of Ohio (STRS). The omission of 23 employees is material because the Center only has 53 employees enrolled in STRS. The Center has already initiated contact with both SERS and STRS to address the errors in reporting.

Management did not fully understand the requirements related to enrolling employees and reporting information to the applicable retirement system. Failure to enroll employees in the proper retirement system has resulted in inaccurate and incomplete submissions of census data to the applicable retirement system.

The Center should design and implement sufficient controls to ensure employees are enrolled in the correct retirement system and earnings and contributions are properly reported and remitted. Additionally, the Center should continue to communicate with both SERS and STRS to correct errors in reporting earnings and remitting the related contributions.

Management's Response: The ESC is currently working with STRS and SERS to correct the issue.

OHIO AUDITOR OF STATE KEITH FABER



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

JEFFERSON 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 11/25/2025

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