



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT

Cardinal Local School District
School Employees Retirement System of Ohio
RSM US, LLP
15982 East High Street
P.O. Box 188
Middlefield, Ohio 44062

We have examined Cardinal Local School District, Geauga County management's assertion that the census data and pensionable wages reported to the School Employees Retirement System of Ohio (SERS) as of June 30, 2019, and for the year then ended was accurate and complete.

Management asserts that:

- The census data provided to SERS as of June 30, 2019 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 SERS as of June 30, 2019 included all enrolled employees.
- Census data changes occurring during the year ended June 30, 2019 to an enrolled employee's eligible compensation, were properly updated with SERS.
- All employees required to be enrolled in SERS in accordance with statutory requirements were properly enrolled.
- The total pensionable wages and employee contributions information reported to SERS for the year ended June 30, 2019 agrees with the payroll records of the employer.

Cardinal 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.

In our opinion, management's assertions related to the accuracy and completeness of the census data and pensionable wages as described above provided to SERS as of and for the year ended June 30, 2019 are fairly stated in all material respects.

This report is intended solely for the information and use of Cardinal Local School District's management, those charged with governance, SERS Management, and RSM US, LLP to provide assurances that the census data reported to SERS is accurate and complete. This report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

October 8, 2019

OHIO AUDITOR OF STATE KEITH FABER



CARDINAL LOCAL SCHOOL DISTRICT

GEAUGA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
OCTOBER 22, 2019**