COLUMBUS STATE COMMUNITY COLLEGE
FRANKLIN COUNTY

ATTESTATION EXAMINATION REPORT
SCHOOL EMPLOYEES RETIREMENT SYSTEM OF OHIO

FOR THE YEAR ENDED JUNE 30, 2019

INDEPENDENT ACCOUNTANT'S REPORT

Columbus State Community College
School Employees Retirement System of Ohio
RSM US, LLP
550 East Spring Street
Rhodes Hall
Columbus, Ohio 43216

We have examined the Columbus State Community College, Franklin County management's assertion that the census data and pensionable wages reported to the School Employees Retirement System of Ohio as of June 30, 2019, 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, 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 the School Employees Retirement System of Ohio 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 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, 2019 agrees with the payroll records of the employer.

Columbus State Community College'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.

Efficient   •   Effective   •   Transparent

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 School Employees Retirement System of Ohio 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 Columbus State Community College's management, those charged with governance, and School Employees Retirement System of Ohio's 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

November 20, 2019

COLUMBUS STATE COMMUNITY COLLEGE

FRANKLIN 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
DECEMBER 5, 2019