



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT ACCOUNTANT'S REPORT

Rootstown Local School District  
School Employees Retirement System  
RSM US, LLP  
4140 State Route 44  
Rootstown, Ohio 44272

We have examined the Rootstown Local School District, Portage County management's assertion that the census data and pensionable wages reported to the School Employees Retirement System as of June 30, 2020, and for the year then ended was accurate and complete.

Management asserts that:

- The census data provided to the School Employees Retirement System as of June 30, 2020 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 as of June 30, 2020 included all enrolled employees.
- Census data changes occurring during the year ended June 30, 2020 to an enrolled employee's eligible compensation, were properly updated with the School Employees Retirement System.
- All employees required to be enrolled in the School Employees Retirement System in accordance with statutory requirements were properly enrolled.
- The total pensionable wages and employee contributions information reported to the School Employees Retirement System for the year ended June 30, 2020 agrees with the payroll records of the employer.

Rootstown 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 School Employees Retirement System as of and for the year ended June 30, 2020 are fairly stated in all material respects.

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 or regulations 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; noncompliance with provisions of contracts or grant agreements that materially affects the subject matter. 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 assertion regarding the accuracy and completeness of the census data reported to the School Employees Retirement System is 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 certain findings that are required to be reported under *Government Auditing Standards* and those findings, 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 Rootstown Local School District's management, those charged with governance, and School Employees Retirement System management, and RSM US, LLP to provide assurances that the census data reported to the School Employees Retirement System is accurate and complete. This report is not suitable for any other purpose.



Keith Faber  
Auditor of State

Columbus, Ohio

November 16, 2020

**ROOTSTOWN LOCAL SCHOOL DISTRICT  
PORTAGE COUNTY**

**SCHEDULE OF FINDINGS  
YEAR ENDED JUNE 30, 2020**

**FINDING NUMBER 2020-001**

**Material Weakness**

The District is required to provide complete and accurate census data to the School Employees Retirement System (SERS). This includes ensuring employee demographic data such as first and last name, last four digits of the social security number, gender, and date of birth are accurate.

For one out of eight SERS employees tested, the gender demographic data from the plan listing did not agree to the employee's pension enrollment form due to the District improperly entering and/or not verifying the employee's gender was accurately reported in the electronic SERS portal.

Failure to accurately report census data to the pension system could result in miscalculations of the actuarially reported liability.

The District should implement controls to help ensure all demographic data from an employee's pension enrollment form is properly entered into the pension system. The District should also review existing employee data in the electronic SERS portal to ensure the correct information is on file for all employees.

**Management's Response:** On November 4, 2020, Rootstown School District administration communicated with SERS about the issue of an employee with the wrong gender being used in the SERS system. We requested that SERS correct the gender for this employee and were told it was corrected that day in the SERS System by SERS staff.

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**ROOTSTOWN LOCAL SCHOOL DISTRICT**

**PORTAGE 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 12/1/2020**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)