



OHIO AUDITOR OF STATE  
**KEITH FABER**





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## INDEPENDENT ACCOUNTANT'S REPORT

Greenfield Exempted Village School District  
Highland County  
School Employees Retirement System  
RSM US, LLP  
200 North Fifth Street  
Greenfield, Ohio 45123

We have examined the Greenfield Exempted Village School District, Highland County, management's assertion that the census data and pensionable wages reported to the School Employees Retirement System as of June 30, 2022, 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, 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 School Employees Retirement System as of June 30, 2022 included all enrolled employees.
- Census data changes occurring during the year ended June 30, 2022 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, 2022 agrees with the payroll records of the employer.

Greenfield Exempted Village 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

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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 disclosed that the date of birth included in the School Employees Retirement System records were not accurate for 16.67 percent of the employees selected for testing.

In our opinion, except for the effects of 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 School Employees Retirement System as of and for the year ended June 30, 2022 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 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 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 Greenfield Exempted Village School District's management, those charged with governance, and School Employees Retirement System management, and plan auditors 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

October 22, 2022

**GREENFIELD EXEMPTED VILLAGE SCHOOL DISTRICT  
HIGHLAND COUNTY**

**SCHEDULE OF FINDINGS  
YEAR ENDED JUNE 30, 2022**

**FINDING NUMBER 2022-001**

**Material Weakness**

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

Due to deficiencies in the District's monitoring and review process, the District reported the incorrect date of birth to the System for two out of twelve employees tested.

Upon notification of the discrepancy, the District contacted the System and has corrected the error.

Failure to accurately report and maintain census data by the pension system could result in miscalculations of the actuarially reported liability. The District should review existing employee data in the electronic System portal to ensure the correct information is on file for all employees.

**Management's Response:**

We did not receive a response from Officials to this finding.



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## GREENFIELD EXEMPTED VILLAGE SCHOOL DISTRICT SCHOOL EMPLOYEES RETIREMENT SYSTEM CENSUS DATA EXAMINATION

HIGHLAND 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 11/10/2022

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