



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT

Tuslaw Local School District
Stark County
School Employees Retirement System
RSM US, LLP
1835 Manchester Avenue NW
Massillon, Ohio 44647

We have examined the Tuslaw Local School District, Stark 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.

Tuslaw 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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, 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 Tuslaw Local 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

November 14, 2022

**TUSLAW LOCAL SCHOOL DISTRICT
STARK 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 (SERS). This includes ensuring employee demographic data such as name, gender, last four digits of social security number and birth date are accurate.

The SERS system report showed an incorrect birthdate for (one employee out of seven) 14.3% of employees tested due to errors on the enrollment form. The failure to accurately report census data to the pension system could result in miscalculations of the actuarially reported liability.

The District should implement procedures to help ensure the census data reported to SERS is accurate and complete for all employees.

Management's Response: See attached response page 4.



Tuslaw Local School District

1835 Manchester Avenue NW

Massillon, Ohio 44647

(330) 837-7813

November 12, 2022

The Honorable Keith Faber
Auditor of State
88 East Broad St
5th Floor
Columbus, OH 43215

Auditor Faber,

The Tuslaw Local School District appreciates the work of the Auditor of State on our recent SERS Pension Engagement. The District values the opportunity to remark on the comment in the Schedule of Findings regarding the incorrect birth year for one of its employees.

The Tuslaw Local School District works to continuously improve its controls wherever it can to ensure the reporting of accurate information of its employees and their earnings to the SERS pension system. Given the sample that was used for this engagement (7 employees), finding any mistake inevitably has an impact on the results as the percent of that error is weighted rather high. While the District does not believe that this is an indication of a systemic weakness in its reporting of employee information or their earnings, this mistake is taken seriously and the District is working in the following manner to ensure that any other potential mistakes are found and corrected.

First, the Treasurer's Office is reaching out to all employees to validate their personal identifiable information and compare that to what is being reported to SERS. Should other errors be found, they will be corrected.

Second, the Treasurer's Office is working on a digital form that would prevent this mistake from occurring in the future. Since the mistake was the result of reading an employee's handwriting, it is the District's belief that there can be no ambiguity when things are in a digital format. The goal would be to rollout this change within the next year.

Once again, the Tuslaw Local School District appreciates the opportunity to comment on this matter and looks forward to working with the Auditor of State on future engagements.

Sincerely,
Jason F. Norris
Treasurer

OHIO AUDITOR OF STATE KEITH FABER



TUSLAW LOCAL SCHOOL DISTRICT SCHOOL EMPLOYEES RETIREMENT SYSTEM CENSUS DATA EXAMINATION

STARK 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 12/1/2022

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This report is a matter of public record and is available online at
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