



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## INDEPENDENT ACCOUNTANT'S REPORT

Zenith Academy  
Franklin County  
School Employees Retirement System  
Plante & Moran, PLLC  
4606 Heaton Road  
Columbus, Ohio 43229

We have examined the census data, including the demographic data of employees' name, last four digits of the social security number, gender, and date of birth, as well as the pensionable compensation and contributions remitted to the School Employees Retirement System (SERS) as of June 30, 2023 and for the year then ended. Zenith Academy (the Academy), Franklin County management is responsible for reporting complete and accurate census data to SERS in accordance with the requirements of Chapter 3309 of the Ohio Revised Code and rules established by SERS.

Our responsibility is to express an opinion on the census data as described above based on our examination. Our examination was conducted in accordance with attestation standards established by the AICPA and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the census data as described above was reported to SERS in accordance with the requirements of Chapter 3309 of the Ohio Revised Code and rules established by SERS.

An examination involves performing procedures to obtain evidence about whether the census data was reported to SERS in accordance with the requirements of Chapter 3309 of the Ohio Revised Code and rules established by SERS. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the census data reported to SERS, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our qualified 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 gender was incorrectly reported for 13 percent of the Academy's employees enrolled in SERS.

In our opinion, except for the material misstatement described in the preceding paragraph, the census data, including the demographic data of employees' name, last four digits of the social security number, gender, and date of birth, as well as the pensionable compensation and contributions remitted to SERS, were reported to SERS in accordance with the requirements of Chapter 3309 of the Ohio Revised Code and rules established by SERS as of and for the year ended June 30, 2023.

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, regulations, contracts, or grant agreements 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. 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 the census data was reported to SERS in accordance with the requirements of Chapter 3309 of the Ohio Revised Code and rules established by SERS 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 a finding that is required to be reported under *Government Auditing Standards* and that finding, 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 Zenith Academy'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, 2023

**ZENITH ACADEMY  
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS  
YEAR ENDED JUNE 30, 2023**

**FINDING NUMBER 2023-001**

**Material Weakness**

The Academy 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. Ten out of seventy-five, or 13.33%, of employees tested had an incorrect gender reported to SERS.

We reviewed the paycor gender report for all employees that the Academy obtained from their records. While the Academy's payroll system reflected correct information, the Academy incorrectly reported the data to SERS.

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

**Management's Response**

Since learning of these errors, the Academy has already undertaken steps to ensure that every active employee's gender is accurately reported to SERS and we will continue to monitor new hire activity for the Academy going forward so that these issues will not occur in the future.

**THIS PAGE INTENTIONALLY LEFT BLANK**

# OHIO AUDITOR OF STATE KEITH FABER



**ZENITH ACADEMY  
SCHOOL EMPLOYEES RETIREMENT SYSTEM CENSUS DATA EXAMINATION**

**FRANKLIN 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 11/28/2023**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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