



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT

Washington State College of Ohio
Washington County
School Employees Retirement System
Plante & Moran, PLLC
710 Colegate Drive
Marietta, Ohio 45750

We have examined the Washington State College of Ohio, Washington County, Ohio management's assertion that the census data and pensionable wages reported to the School Employees Retirement System as of June 30, 2025, 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, 2025 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, 2025 included all enrolled employees.
- Census data changes occurring during the year ended June 30, 2025 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, 2025 agrees with the payroll records of the employer.

Washington State College of Ohio'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 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 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, 2025 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, 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 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 Washington State College of Ohio'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
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

October 31, 2025

**WASHINGTON STATE COLLEGE OF OHIO
WASHINGTON COUNTY**

**SCHEDULE OF FINDINGS
YEAR ENDED JUNE 30, 2025**

FINDING NUMBER 2025-001

Material Weakness and Noncompliance

Ohio Rev. Code § 3309.01(B) provides a definition for "employee" to be used in relation to Public School Employees Retirement System (SERS). "Employee" means all of the following:

1. Any person employed by a public employer in a position for which the person is not required to have a registration, certificate, or license issued pursuant to section 3301.28 or sections 3319.22 to 3319.31 of the Revised Code or a permit issued under section 3319.0812 of the Revised Code;
2. Any person who performs a service common to the normal daily operation of an educational unit even though the person is employed and paid by one who has contracted with an employer to perform the service, and the contracting board or educational unit shall be the employer for the purposes of administering the provisions of this chapter;
3. Any person, not a faculty member, employed in any school or college or other institution wholly controlled and managed, and wholly or partly supported by the state or any political subdivision thereof, the board of trustees, or other managing body of which shall accept the requirements and obligations of this chapter.

In all cases of doubt, the School Employees Retirement Board shall determine whether any person is an employee, as defined in this division, and its decision is final.

School employers are required to enroll employees and remit contributions to the School Employees Retirement System (SERS) in accordance with the requirements of Chapter 3309 of the Ohio Revised Code and rules established by SERS.

During fiscal year 2025, the District paid contractors to perform weekly services (security and janitorial). The amount paid to these contractors (including 7 individual workers) totaled \$122,841. The employees for these contractors met the definition of employee for enrollment in SERS but were not enrolled. The failure to adequately identify such employee and enroll them in SERS could lead to unanticipated liabilities related to pension system withholdings and related employer shares.

Management did not fully understand the requirements related to enrolling employees and reporting information to the applicable retirement system.

The College should contact SERS and ensure all required individuals are identified and enrolled. The College should continue to work with SERS for their determination regarding this contractor and any other similar positions.

Management's Response: The Attorney General's Office approved the contracts for both of these contractors years ago. The Attorney General's Office did not inform the College any of the contractor's employees could potentially be required to enroll and remit contributions to the School Employees Retirement System. Also, they did not inform them information needed to be submitted to the School Employees Retirement System for a determination regarding these contractors.

OHIO AUDITOR OF STATE KEITH FABER



WASHINGTON STATE COLLEGE OF OHIO SCHOOL EMPLOYEES RETIREMENT SYSTEM CENSUS DATA EXAMINATION WASHINGTON 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 11/13/2025

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