



**FAIRFIELD UNION LOCAL SCHOOL DISTRICT  
FAIRFIELD COUNTY**

**ATTESTATION EXAMINATION REPORT  
SCHOOL EMPLOYEES RETIREMENT SYSTEM**

**FOR THE YEAR ENDED JUNE 30, 2018**



**Dave Yost • Auditor of State**



**FAIRFIELD UNION LOCAL SCHOOL DISTRICT  
FAIRFIELD COUNTY  
JUNE 30, 2018**

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## INDEPENDENT ACCOUNTANT'S REPORT

Fairfield Union Local School District  
School Employees Retirement System  
RSM US, LLP  
6417 Cincinnati-Zanesville Rd NE  
Lancaster, OH 43130

We have examined the Fairfield Union Local School District, Fairfield County; management's assertion that the census data and pensionable wages reported to the School Employees Retirement System as of June 30, 2018, 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, 2018 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, 2018 included all enrolled employees.
- Census data changes occurring during the year ended June 30, 2018 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, 2018 agrees with the payroll records of the employer.

Fairfield Union 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 the School Employees Retirement System as of and for the year ended June 30, 2018 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, and abuse that has a material effect on 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 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 Fairfield Union Local School District's management, those charged with governance, 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.



**Dave Yost**  
Auditor of State

Columbus, Ohio

October 29, 2018

**FAIRFIELD UNION LOCAL SCHOOL DISTRICT  
FAIRFIELD COUNTY**

**SCHEDULE OF FINDINGS  
YEAR ENDED JUNE 30, 2018**

**FINDING NUMBER 2018-001**

**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. One out of nine employees tested had an incorrect gender reported to the System.

We reviewed the new hire documentation that the District obtained at the start of employment. While the District's Uniform Staff Payroll System reflected correct information, the System did not.

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:**

On October 30, 2018 management spoke with SERS about the issue of an employee with the wrong gender being used in SERS system. We requested that SERS correct the gender for this employee and were told it would be corrected in SERS System by SERS. The SERS representative we spoke with noted that the enrollment form that was on file with them had a received stamp date of November 3, 1999 and the gender issue was an error on SERS. In 1999 the District would have been mailing the forms to SERS.

On October 30, 2018 management also spoke with SERS about a miss spelling of a name. We requested that SERS correct the spelling for this employee and were told it would be corrected in SERS System by SERS.

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**FAIRFIELD UNION LOCAL SCHOOL DISTRICT**

**FAIRFIELD COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
NOVEMBER 13, 2018**