



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANT'S REPORT

State Teachers Retirement System of Ohio  
CliftonLarsonAllen LLP  
One Seagate  
Suite 2650  
Toledo, Ohio 43604

We have examined the Highland Local School District's management's assertion that the census data and pensionable wages reported to the State Teachers Retirement System of Ohio as of June 30, 2015, and for the year then ended was accurate and complete.

Management asserts that:

- The census data provided to the State Teachers Retirement System of Ohio as of June 30, 2015 is accurate and complete. Census data includes
  - First and Last Name;
  - Last four digits of the social security number;
  - Contributions remitted to the plan;
  - Pensionable Compensation;
- The census data provided to the State Teachers Retirement System of Ohio as of June 30, 2015 included all enrolled employees.
- Census data changes occurring during the year ended June 30, 2015 to an enrolled employee's eligible compensation, were properly updated with the State Teachers Retirement System of Ohio.
- All employees required to be enrolled in the State Teachers Retirement System of Ohio were properly enrolled.
- The total pensionable wages and employee contributions information reported to State Teachers Retirement System of Ohio agrees with the payroll records of the employer.

Highland Local School District's management is responsible for the assertions. Our responsibility is to opine on the assertions based on our examination.

Our examination followed attestation standards established by the American Institute of Certified Public Accountants and standards applicable to attestation engagements included in the Comptroller General of the United States' *Government Auditing Standards* and, accordingly, included examining, on a test basis, evidence supporting management's assertions and performing other procedures as we considered necessary in the circumstances. We believe that our examination provides 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 State Teachers Retirement System of Ohio as of and for the year ended June 30, 2015 are fairly stated in all material respects.

This report is intended solely for the information and use of Highland Local School District's management, those charged with governance, and the State Teachers Retirement System's management, and CliftonLarsonAllen LLP, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D" and a long, sweeping tail on the "y".

**Dave Yost**  
Auditor of State

Columbus, Ohio

November 23, 2015