



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT

Mississinawa Valley Local School District
State Teachers Retirement System
CliftonLarsonAllen LLP
1469 State Route 47
Union City, Ohio 45390

We have examined the Mississinawa Valley Local School District, Darke County management's assertion that the census data and pensionable wages reported to the State Teachers Retirement System as of June 30, 2019, and for the year then ended was accurate and complete.

Management asserts that:

- The census data provided to the State Teachers Retirement System as of June 30, 2019 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 as of June 30, 2019 included all enrolled employees.
- Census data changes occurring during the year ended June 30, 2019 to an enrolled employee's eligible compensation, were properly updated with the State Teachers Retirement System.
- All employees required to be enrolled in the State Teachers Retirement System in accordance with statutory requirements were properly enrolled.
- The total pensionable wages and employee contributions information reported to the State Teachers Retirement System for the year ended June 30, 2019 agrees with the payroll records of the employer.

Mississinawa Valley 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 State Teachers Retirement System as of and for the year ended June 30, 2019 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 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 Mississinawa Valley Local School District's management, those charged with governance, and State Teachers Retirement System's management, and CliftonLarsonAllen LLP to provide assurances that the census data reported to the State Teachers Retirement System is accurate and complete. This report is not suitable for any other purpose.



Keith Faber
Auditor of State

Columbus, Ohio

November 12, 2019

**MISSISSINAWA VALLEY LOCAL SCHOOL DISTRICT
DARKE COUNTY**

**SCHEDULE OF FINDINGS
YEAR ENDED DECEMBER 31, 2019**

FINDING NUMBER 2019-001

Material Weakness

During 2019, Mississinawa Local School District was selected by State Teachers Retirement System's (STRS) auditors as one of the schools in the State of Ohio for census data testing. The results of the testing are used by the STRS auditors to gain assurance that the data reported by employers across the state was complete and accurate to allow STRS to correctly calculate its net pension liability and the proportionate share for each employer contributing to the retirement system.

The sample selected for testing included the Athletic Director. The Athletic Director does not have a teaching license. Per guidance provided by STRS if an athletic director/coach has a valid teaching license, the individual should be enrolled in STRS. If the athletic director/coach does not have a valid teaching license, the individual should be enrolled in the School Employees Retirement System (SERS).

Due to misunderstanding the requirement for athletic directors and coaches to have a teaching license to be included in STRS, the Athletic Director was incorrectly enrolled in STRS rather than SERS.

Failure to enroll employees in the proper retirement system could result in inaccurate and incomplete submission of pension data to the applicable retirement system.

The District should work with the retirement systems to move the employee to the appropriate retirement system.

Management's Response:

Management did not provide a response.

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**MISSISSINAWA VALLEY LOCAL SCHOOL DISTRICT- STRS
DARKE 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
DECEMBER 5, 2019**