



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT

Trumbull County
Ohio Public Employee's Retirement System
Clifton Larson Allen
160 High Street NW
Warren, Ohio 44481

We have examined Trumbull County's, management's assertion that the census data and pensionable wages reported to the Ohio Public Employee's Retirement System as of December 31, 2018, and for the year then ended was accurate and complete.

Management asserts that:

- The census data provided to the Ohio Public Employee's Retirement System as of December 31, 2018 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 Ohio Public Employee's Retirement System as of December 31, 2018 included all enrolled employees.
- Census data changes occurring during the year ended December 31, 2018 to an enrolled employee's eligible compensation, were properly updated with the Ohio Public Employee's Retirement System
- All employees required to be enrolled in the Ohio Public Employee's Retirement System in accordance with statutory requirements were properly enrolled.
- The total pensionable wages and employee contributions information reported to the Ohio Public Employee's Retirement System for the year ended December 31, 2018 agrees with the payroll records of the employer.

Trumbull County'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 Ohio Public Employee's Retirement System as of and for the year ended December 31, 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 a certain finding that is required to be reported under *Government Auditing Standards* and the finding, along with the views of responsible officials, is described in the attached Schedule of Findings.

This report is intended solely for the information and use of Trumbull County's management, those charged with governance, and Ohio Public Employees Retirement System management and their plan auditor's to provide assurances that the census data reported to the Ohio Public Employees Retirement System is accurate and complete. This report is not suitable for any other purpose.



Keith Faber
Auditor of State

Columbus, Ohio

May 15, 2019

TRUMBULL COUNTY
SCHEDULE OF FINDINGS
YEAR ENDED DECEMBER 31, 2018

FINDING NUMBER 2018-001

Significant Deficiency

In 2018, the County switched to a new general ledger and payroll system. The general ledger system was switched over in January and the payroll system was switched over in October.

The County was not able to provide a reconciliation of the gross payroll amount recorded in the payroll system to the amount recorded in the County's general ledger.

The effect was the County's book and bank balances were not reconciled at December 31, 2018. By the payroll system not agreeing to the general ledger, the County's 2018 financial statements could also be effected.

The County did not have adequate controls in place to help prevent or detect this error.

The County should ensure the payroll system reconciles to the general ledger system.

Official's Response: In our current Munis accounting system, both the employee 9% pick up, which is paid to the employee, and the employer share for their 14% reported to PERS come out of the same financial expense account; 505157. These two amounts are combined into one payroll transfer. Because of this, we don't have a way to compare just the 9% employee portion from the financial side to the employee cost in payroll. We are currently working on a way to isolate the two different numbers, but have not come up with an answer yet.

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MIREILLE BOUTRY

CUYAHOGA 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
JUNE 11, 2019**