

The seal of the Auditor of State of Ohio is a large, circular emblem. It features a central landscape scene with a sun rising over mountains, a body of water, and a field of wheat with several sheaves in the foreground. The words "THE SEAL OF THE AUDITOR OF STATE OF OHIO" are written in a circular path around the central image.

**ASHLAND COUNTY WEST HOLMES JOINT VOCATIONAL SCHOOL DISTRICT
ASHLAND COUNTY**

**STATE TEACHERS RETIREMENT SYSTEM
CENSUS DATA EXAMINATION**

FOR THE YEAR ENDED JUNE 30, 2020

**OHIO AUDITOR OF STATE
KEITH FABER**



OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT

Ashland County-West Holmes Joint Vocational School District
School Teachers Retirement System
CliftonLarsonAllen LLP
1783 State Route 60
Ashland, OH 44805

We have examined the Ashland County-West Holmes Joint Vocational School District, Ashland County management's assertion that the census data and pensionable wages reported to the School Teachers Retirement System as of June 30, 2020, and for the year then ended was accurate and complete.

Management asserts that:

- The census data provided to the School Teachers Retirement System as of June 30, 2020 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 School Teachers Retirement System as of June 30, 2020 included all enrolled employees.
- Census data changes occurring during the year ended June 30, 2020 to an enrolled employee's eligible compensation, were properly updated with the School Teachers Retirement System.
- All employees required to be enrolled in the School Teachers Retirement System in accordance with statutory requirements were properly enrolled.
- The total pensionable wages and employee contributions information reported to the School Teachers Retirement System for the year ended June 30, 2020 agrees with the payroll records of the employer.

Ashland County-West Holmes Joint Vocational 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 School Teachers Retirement System as of and for the year ended June 30, 2020 are fairly stated in all material respects.

This report is intended solely for the information and use of Ashland County-West Holmes Joint Vocational School District's management, those charged with governance, and School Teachers Retirement System management, and CliftonLarsonAllen LLP to provide assurances that the census data reported to the School Teachers Retirement System is accurate and complete. This report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

November 9, 2020

OHIO AUDITOR OF STATE KEITH FABER



ASHLAND COUNTY – WEST HOLMES JOINT VOCATIONAL SCHOOL DISTRICT

ASHLAND 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 11/24/2020

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