



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT

Southwest Local School District
Hamilton County
State Teachers Retirement System of Ohio
CliftonLarsonAllen LLP
230 South Elm Street
Harrison, OH 45030

We have examined the Southwest Local School District, Hamilton County, Ohio (the District's) management's assertion that the census data and pensionable wages reported to the State Teachers Retirement System of Ohio (STRS) as of June 30, 2020, and for the year then ended, was accurate and complete.

Management asserts that:

- The census data provided to STRS 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; and
 - Pensionable Compensation.
- The census data provided to STRS 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 STRS.
- All employees required to be enrolled in STRS in accordance with statutory requirements were properly enrolled.
- The total pensionable wages and employee contributions information reported to STRS for the year ended June 30, 2020, agrees with the payroll records of the employer.

The 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.

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In our opinion, management's assertions related to the accuracy and completeness of the census data and pensionable wages as described above provided to STRS 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 the District's management, those charged with governance, and STRS management, and CliftonLarsonAllen LLP, to provide assurances that the census data reported to STRS 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

October 23, 2020

OHIO AUDITOR OF STATE KEITH FABER



SOUTHWEST LOCAL SCHOOL DISTRICT

HAMILTON 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 11/5/2020

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This report is a matter of public record and is available online at
www.ohioauditor.gov