



Dave Yost • Auditor of State





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## INDEPENDENT ACCOUNTANT'S REPORT

School Employees Retirement System  
RSM US LLP  
1001 Lakeside Ave. E  
Suite 200  
Cleveland, Ohio 44114

We have examined the Cincinnati College Preparatory Academy's management's assertion that the census data and pensionable wages reported to the School Employees Retirement System as of June 30, 2015, and for the year then ended were accurate and complete.

Management asserts that:

- The census data provided to the School Employees Retirement System as of June 30, 2015 is accurate and complete. Census data includes
  - First and Last Name;
  - Last four digits of the social security number;
  - Gender;
  - Date of Birth;
  - Contributions remitted to the plan;
  - Pensionable Compensation;
- The census data provided to the School Employees Retirement System 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 School Employees Retirement System
- All employees required to be enrolled in the School Employees Retirement System were properly enrolled.
- The total pensionable wages and employee contributions information reported to the School Employees Retirement System agrees with the payroll records of the employer.

Cincinnati College Preparatory Academy'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 School Employees Retirement System as of and for the year ending June 30, 2015 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 Cincinnati College Preparatory Academy's management, those charged with governance, and the School Employees Retirement System, and RSM US LLP and is not intended to be and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State

Columbus, Ohio

November 16, 2015

**CINCINNATI COLLEGE PREPARATORY ACADEMY  
HAMILTON COUNTY**

**SCHEDULE OF FINDINGS  
YEAR ENDED JUNE 30, 2015**

**FINDING NUMBER 2015-001**

**Material Weakness**

Census data provided to the School Employees Retirement System (SERS) should be accurate and complete. The gender of one employee out of 10 employees selected for testing was inaccurately reported to SERS. The employee was reported as a female, but based on the employee's personnel records should have been reported as a male.

The District should implement procedures to ensure that the census data reported to SERS is accurate and complete for all employees.

**Management's Response:**

The employee's gender will be verified prior to submission on future SERS reports.

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**CINCINNATI COLLEGE PREPARATORY ACADEMY - SERS**

**HAMILTON 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 1, 2015**