



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANT'S REPORT

State Teachers Retirement System of Ohio (STRS)
CliftonLarsonAllen LLP
One Seagate
Suite 2650
Toledo, Ohio 43604

We have examined the West Liberty-Salem Local School District's management's assertion that the census data and pensionable wages reported to the State Teachers Retirement System of Ohio as of June 30, 2016, and for the year then ended was accurate and complete.

Management asserts that:

- The census data provided to the State Teachers Retirement System of Ohio as of June 30, 2016 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 of Ohio as of June 30, 2016 included all enrolled employees.
- Census data changes occurring during the year ended June 30, 2016 to an enrolled employee's eligible compensation, were properly updated with State Teachers Retirement System of Ohio.
- All employees required to be enrolled in the State Teachers Retirement System of Ohio were properly enrolled.
- The total pensionable wages and employee contributions information reported to State Teachers Retirement System of Ohio agrees with the payroll records of the employer.

West Liberty Salem Local School District'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 State Teachers Retirement System of Ohio as of and for the year ending June 30, 2016 are fairly stated in all material respects.

This report is intended solely for the information and use of the West Liberty-Salem Local School District's management, those charged with governance, the State Teachers Retirement System of Ohio and CliftonLarsonAllen, LLP and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

Columbus, Ohio

October 6, 2016



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**WEST LIBERTY SALEM LOCAL SCHOOL DISTRICT-STRS
CHAMPAIGN 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
OCTOBER 20, 2016**