



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT

Cincinnati State Technical and Community College
School Employees Retirement System
RSM US, LLP
3520 Central Parkway
Cincinnati, OH 45223

We have examined the Cincinnati State Technical and Community College, Hamilton County, Ohio (the College), management's assertion that the census data and pensionable wages reported to the School Employees Retirement System of Ohio (SERS) as of June 30, 2020, and for the year then ended, was accurate and complete.

Management asserts that:

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

The College'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 assertions. 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 SERS as of and for the year ended June 30, 2020, 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 SERS is fairly stated, and not for the purpose of expression an opinion on the internal control over the accuracy and completeness of the census data provided to SERS, or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed a certain finding that that is required to be reported under *Government Auditing Standards* and that 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 the College's management, those charged with governance, and SERS management, and RSM US LLP, to provide assurances that the census data reported to SERS is accurate and complete. This report is not suitable for any other purpose.



Keith Faber
Auditor of State

Columbus, Ohio

November 17, 2020

**CINCINNATI STATE TECHNICAL AND COMMUNITY COLLEGE
HAMILTON COUNTY**

**SCHEDULE OF FINDINGS
YEAR ENDED JUNE 30, 2020**

FINDING NUMBER 2020-001

Significant Deficiency

For the year ended June 30, 2020, Cincinnati State Technical and Community College (the College) was selected by the School Employees Retirement System of Ohio (SERS) auditors as one of the colleges in the State of Ohio for census data testing. The results of the testing are used by the SERS auditors to gain assurance that the data reported by employers across the State was complete and accurate so as to allow SERS to correctly calculate its net pension liability and the proportionate share of each employer contributing to SERS.

The sample selected for testing included a Coop Coordinator enrolled in SERS; however, according to the job description, the Coop Coordinator should have been enrolled in the State Teachers Retirement System of Ohio (STRS) similar to other Coop Coordinators who are enrolled in STRS.

Failure to enroll employees in the proper retirement system could result in inaccurate and incomplete submission of pension data to the applicable retirement system.

The College should work with the retirement systems to move the employee to the appropriate retirement system.

Management's Response:

The employee identified in this finding was enrolled by members of the Cincinnati State HR team who are no longer with the College. The College will move this employee to the correct classification upon execution of the appropriate retirement forms by the employee.

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CINCINNATI STATE TECHNICAL AND COMMUNITY COLLEGE

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 12/1/2020

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