



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT

The Graham School
School Employees Retirement System
RSM US, LLP
3950 Indianola Ave
Columbus, Ohio 43214

We have examined The Graham School, Franklin County, management's assertion that the census data and pensionable wages reported to the School Employees Retirement System as of June 30, 2021, and for the year then ended was accurate and complete.

Management asserts that:

- The census data provided to the School Employees Retirement System as of June 30, 2021 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, 2021 included all enrolled employees.
- Census data changes occurring during the year ended June 30, 2021 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 in accordance with statutory requirements were properly enrolled.
- The total pensionable wages and employee contributions information reported to the School Employees Retirement System for the year ended June 30, 2021 agrees with the payroll records of the employer.

The Graham School'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 Employees Retirement System as of and for the year ended June 30, 2021 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 that materially affects 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 certain findings that are required to be reported under *Government Auditing Standards* and those findings, 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 The Graham School's management, those charged with governance, and School Employee Retirement System, and RSM US, LLP to provide assurances that the census data reported to the School Employees Retirement System is accurate and complete. This report is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

November 16, 2021

**THE GRAHAM SCHOOL
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS
YEAR ENDED JUNE 30, 2021**

FINDING NUMBER 2021-001

Significant Deficiency

The Graham School (TGS) was selected by School Employees Retirement System's (SERS) auditors as one of the Schools 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 are complete and accurate.

Due to deficiencies in the TGS's monitoring and review process, an employee was incorrectly enrolled in the State Teachers Retirement System rather than SERS for a portion of the year. Upon notification of the discrepancy in August 2020, TGS corrected this error and enrolled the employee in SERS.

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

TGS should work to ensure policies and procedures are in place to correctly enroll employees in the appropriate retirement systems.

Management's Response

The School was using a contracted service for Treasurer and payroll processing during the time period that the employee referred to in this finding was hired and enrolled in the incorrect retirement system. Control procedures have since been put in place and the School now employs a Treasurer and other employees directly to handle payroll processing to ensure this type of error is not repeated. Corrective measures were taken as soon as the School was aware of the error.

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**THE GRAHAM SCHOOL
SCHOOL EMPLOYEES RETIREMENT SYSTEM CENSUS DATA EXAMINATION**

FRANKLIN 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 11/30/2021

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