



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## INDEPENDENT ACCOUNTANT'S REPORT

Ohio University  
Athens County  
Ohio Public Employees Retirement System  
Plante & Moran, PLLC  
19 East Circle Drive, Building 18  
Athens, Ohio 45701

We have examined the Ohio University, Athens County, Ohio management's assertion that the census data and pensionable wages reported to the Ohio Public Employees Retirement System as of December 31, 2022, and for the year then ended was accurate and complete.

Management asserts that:

- The census data provided to the Ohio Public Employees Retirement System as of December 31, 2022 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 Ohio Public Employees Retirement System as of December 31, 2022 included all enrolled employees.
- Census data changes occurring during the year ended December 31, 2022 to an enrolled employee's eligible compensation, were properly updated with the Ohio Public Employees Retirement System.
- All employees required to be enrolled in the Ohio Public Employees Retirement System in accordance with statutory requirements were properly enrolled.
- The total pensionable wages and employee contributions information reported to the Ohio Public Employees Retirement System for the year ended December 31, 2022 agrees with the payroll records of the employer.

Ohio University'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 AICPA and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, management's assertions related to the accuracy and completeness of the census data and pensionable wages as described above provided to Ohio Public Employees Retirement System as of and for the year ended December 31, 2022 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, regulations, contracts, or grant agreements 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. 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 assertions regarding the accuracy and completeness of the census data reported to the retirement system are 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 Ohio University's management, those charged with governance, and Ohio Public Employees Retirement System management, and plan auditors to provide assurances that the census data reported to the Ohio Public Employees Retirement System is accurate and complete. This report is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

April 11, 2023

**OHIO UNIVERSITY  
ATHENS COUNTY**

**SCHEDULE OF FINDINGS  
YEAR ENDED DECEMBER 31, 2022**

**FINDING NUMBER 2022-001**

**Significant Deficiency**

Ohio University (the University) is required to provide complete and accurate census data to the Ohio Public Employees Retirement System (OPERS). This includes ensuring employee demographic data such as name, gender, last four digits of social security number, and birth date are accurate.

The OPERS system report included a birthdate that was off by one year for one out of thirty selected employees. Additionally, the last four digits of the social security number for one out of thirty employees tested was incorrect as a result of using a temporary number upon enrollment for the student employee who is a nonresident alien. The failure to accurately report census data to the pension system could result in miscalculations of the actuarially reported liability.

The University should implement procedures to help ensure that the census data reported to OPERS is accurate and complete for all employees.

**Management's Response:** Ohio University will take the following actions regarding the audit findings:

1. Incorrect Date of Birth: The University will review the finding with appropriate staff, review existing process and training documentation for completeness and accuracy, and update materials if needed.
2. Incorrect Social Security Number: The University will partner with OPERS to review monthly-contribution report coding for new and/or corrected social security numbers and take corrective action as needed.

# OHIO AUDITOR OF STATE KEITH FABER



**OHIO UNIVERSITY  
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM CENSUS DATA EXAMINATION  
ATHENS 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 5/4/2023**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)