



OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT

Central State University
Greene County
State Teachers Retirement System
Crowe LLP
1400 Brush Row Road
Wilberforce, Ohio 45384

We were engaged to examine the census data, including the demographic data of employees' name, last four digits of the social security number, as well as the pensionable compensation and contributions remitted to the State Teachers Retirement System (STRS) as of June 30, 2024 and for the year then ended. Central State University, Greene County management is responsible for reporting complete and accurate census data to STRS in accordance with the requirements of Chapter 3307 of the Ohio Revised Code and rules established by STRS.

Our responsibility is to express an opinion on the census data as described above based on our examination 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.

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

The University was unable to provide evidence that the gross payroll reported in the general ledger reconciled to the payroll ledger or provide a listing of all University employees and their pensionable compensation and contributions. Additionally, the payroll records provided for selected employees were incomplete and lacked sufficient supporting documentation. As a result, we were unable to perform examination procedures on this data.

Because of the limitation on the scope of our examination discussed in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the census data as well as the pensionable compensation and contributions remitted to the State Teachers Retirement System (STRS) were reported to STRS in accordance with the requirements of Chapter 3307 of the Ohio Revised Code and rules established by STRS as of and for the year ended June 30, 2024.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

November 19, 2024

**CENTRAL STATE UNIVERSITY
GREENE COUNTY**

**SCHEDULE OF FINDINGS
YEAR ENDED JUNE 30, 2024**

FINDING NUMBER 2024-001

Material Weakness

The University is required to maintain accounting records that support the accuracy and completeness of census data provided to the State Teachers Retirement System (STRS).

The University was unable to provide evidence that the gross payroll reported in the general ledger reconciled to the payroll ledger or provide a listing of all University employees and their pensionable compensation and contributions. Additionally, the payroll records provided for selected employees were incomplete and lacked sufficient supporting documentation. As a result, we were unable to perform examination procedures on this data.

Failure to maintain accounting records to support the accurate and complete reporting of census data to STRS could result in miscalculations of the actuarially reported liability. The University should establish and implement procedures to verify that all required documentation is retained to corroborate the census data.

Management's Response

The University will implement internal control procedures to ensure all records supporting the census data submitted to STRS is accurate, complete, and maintained.

OHIO AUDITOR OF STATE KEITH FABER



**CENTRAL STATE UNIVERSITY
STATE TEACHERS RETIREMENT SYSTEM CENSUS DATA EXAMINATION**

GREENE 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 11/26/2024

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This report is a matter of public record and is available online at
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