



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

## INDEPENDENT ACCOUNTANT'S REPORT

Tecumseh Local School District  
Clark County  
School Employees Retirement System  
Plante & Moran, PLLC  
9760 West National Road  
New Carlisle, Ohio 45344

We have examined the Tecumseh Local School District, Clark County management's assertion that the census data and pensionable wages reported to the School Employees Retirement System as of June 30, 2024, and for the fiscal year then ended was accurate and complete.

Management asserts that:

- The census data provided to the School Employees Retirement System as of June 30, 2024 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, 2024 included all enrolled employees.
- Census data changes occurring during the fiscal year ended June 30, 2024 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 fiscal year ended June 30, 2024 agrees with the payroll records of the employer.

Tecumseh Local School District'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 School Employees Retirement System as of and for the fiscal year ended June 30, 2024 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 Tecumseh Local School District's management, those charged with governance, and School Employees Retirement System management, and plan auditors 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

October 7, 2024

**TECUMSEH LOCAL SCHOOL DISTRICT  
CLARK COUNTY**

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

**FINDING NUMBER 2024-001**

**Significant Deficiency**

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

One out of thirty employees tested (3.33 percent) had the incorrect date of birth recorded in the electronic system portal maintained by SERS due to a clerical error. While the District's payroll system and employee documentation reflected correct information, the information provided by SERS did not. As of September 30, 2024, this information has been corrected.

Failure to accurately report census data to SERS could result in miscalculations of the actuarially reported liability. The District should review existing employee data in the electronic system portal maintained by SERS to ensure employee information is accurate and complete.

**Management's Response:**

The District will implement additional internal control procedures to ensure the data recorded by SERS matches the information provided to them from the District's payroll system.

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## TECUMSEH LOCAL SCHOOL DISTRICT SCHOOL EMPLOYEES RETIREMENT SYSTEM CENSUS DATA EXAMINATION

CLARK 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 10/22/2024

65 East State 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)