



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT ACCOUNTANT'S REPORT

IDEA Greater Cincinnati, Inc.  
Hamilton County  
School Employees Retirement System of Ohio  
Plante & Moran, PLLC  
2700 Glenway Avenue  
Cincinnati, Ohio 45204

We have examined the IDEA Greater Cincinnati, Inc., Hamilton County, management's assertion that the census data and pensionable wages reported to the School Employees Retirement System of Ohio as of June 30, 2025, and for the year then ended, was accurate and complete.

Management asserts that:

- The census data provided to the School Employees Retirement System of Ohio as of June 30, 2025, 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 the School Employees Retirement System of Ohio as of June 30, 2025, included all enrolled employees.
- Census data changes occurring during the year ended June 30, 2025 to an enrolled employee's eligible compensation, were properly updated with the School Employees Retirement System of Ohio.
- All employees required to be enrolled in the School Employees Retirement System of Ohio in accordance with statutory requirements were properly enrolled.
- The total pensionable wages and employee contributions information reported to the School Employees Retirement System of Ohio for the year ended June 30, 2025, agrees with the payroll records of the employer.

IDEA Greater Cincinnati, Inc.'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 of Ohio as of and for the year ended June 30, 2025, 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 School Employees Retirement System of Ohio 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 School Employees Retirement System of Ohio, 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 IDEA Greater Cincinnati, Inc. management, those charged with governance, School Employees Retirement System of Ohio management, and plan auditors, to provide assurances that the census data reported to the School Employees Retirement System of Ohio is accurate and complete. This report is not suitable for any other purpose.

KEITH FABER  
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

November 10, 2025

**IDEA GREATER CINCINNATI, INC.  
HAMILTON COUNTY**

**SCHEDULE OF FINDINGS  
YEAR ENDED JUNE 30, 2025**

**FINDING NUMBER 2025-001**

**Noncompliance**

By Ohio law in Chapter 3309 of the Ohio Revised Code, all non-teaching employees of Ohio's board of education, school districts, vocational and technical schools, community schools, and community colleges are required to contribute to the School Employees Retirement System of Ohio unless their position permits exemption from membership, optional membership, or exclusion from membership. Employee and employer contributions are required to be made to the School Employees Retirement System of Ohio based upon the employee's compensation. "Compensation" includes all salary, wages, and other earnings paid to an employee by reason of employment. The employee contribution rate is currently 10%. The employer contribution rate is currently 14%.

During one pay period in August of 2024, the School experienced a computer system outage which affected its payroll system. Due to the system outage, for three non-teaching employees, the School improperly withheld and remitted pension withholdings to the State Teachers Retirement System of Ohio instead of to the School Employees Retirement System of Ohio. As a result, the School failed to remit to the School Employees Retirement System of Ohio a total of \$379 for the employee share of contributions and a total of \$530 for the employer share of contributions. The School also improperly remitted to the State Teachers Retirement System of Ohio a total of \$530 for the employee share of contributions and total of \$530 for the employer share of contributions. Actions to correct these errors have not been taken by the School.

We recommend that the School implement procedures to ensure that all pension contributions are made to the proper retirement system. In addition, corrections should be made to correct the errors noted above.

**Management's Response**

The School will immediately contact both the School Employees Retirement System of Ohio and the State Teachers Retirement System of Ohio to coordinate correction of the reported errors, including the transfer or adjustment of the contributions and the proper crediting of affected employees' accounts.

New procedures will be established within the payroll system and accompanying manual review process to ensure that all non-teaching employees are correctly identified and their contributions are remitted to the School Employees Retirement System of Ohio, while teachers/faculty are remitted to the State Teachers Retirement System of Ohio, in accordance with Ohio law. This includes mandatory cross-checks after any system update or outage.

**FINDING NUMBER 2025-002**

**Noncompliance / Material Weakness**

By law, all non-teaching employees of Ohio's boards of education, school districts, vocational and technical schools, community schools, and community colleges are required to contribute to the School Employees Retirement System of Ohio (SERS), unless their position permits exemption from membership, optional membership, or exclusion from membership. Ohio Rev. Code § 3309.23 requires individuals who meet the

definition of “employee” as stated in section 3309.01(B) of the Revised Code to contribute to SERS with limited exceptions:

Ohio Rev. Code § 3309.01(B) includes the following definition for “Employee:

1. Any person employed by a public employer in a position for which the person is not required to have a registration, certificate, or license issued pursuant to section 3301.28 or section 3319.22 to 3319.31 of the Revised Code or a permit issued under section 3319.0812 of the Revised Code;
2. Any person who performs a service common to the normal daily operations of an educational unit, even though the person is employed and paid on by one who has contracted with an employer to perform the service, and the contracting board of educational unit shall be the employer for the purpose of administering the provisions of this chapter;
3. Any person, not a faculty member, employed in any school or college or other institution wholly controlled and managed, and wholly or partially supported by the state of any political subdivision thereof, the Board of Trustees, or other managing body of which shall accept the requirements and obligations of this chapter.

In all cases of doubt, the school employees retirement board shall determine whether any person is an employee, as defined in this division, and its decision is final.

The School contracted with one vendor that provided services that are common to the normal daily operations of the School. However, the School failed to enroll the vendor in the School Employees Retirement System and failed to contribute to the School Employees Retirement System on behalf of the vendor during the engagement period.

Management did not fully understand the requirements related to enrolling employees and reporting information to the applicable retirement system.

We recommend the School consult with the School Employees Retirement System of Ohio in all cases where there is uncertainty regarding whether a contracted employee is required to be enrolled in, and contribute to SERS.

### **Management’s Response**

The School will immediately consult with the School Employees Retirement System of Ohio on this specific vendor and any other vendors to determine the enrollment requirements and to ensure compliance with Ohio Rev. Code § 3390.23. Upon confirmation from the School Employees Retirement System of Ohio, the School will immediately enroll the identified contracted employee and remit all past due employee and employer contributions.

Clear internal control procedures will be created, mandating consultation with the School Employees Retirement System of Ohio in all cases where there is doubt regarding the retirement system enrollment status of contracted personnel or temporary employees. Contract language will be updated to ensure vendors understand their obligations related to withholdings and reporting.

# OHIO AUDITOR OF STATE KEITH FABER



## IDEA GREATER CINCINNATI SCHOOL EMPLOYEES RETIREMENT SYSTEM CENSUS DATA EXAMINATION

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 11/18/2025

65 East State Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)