



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT

IDEA Greater Cincinnati, Inc.
Hamilton County
State Teachers Retirement System of Ohio
Crowe, LLP
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 State Teachers 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 State Teachers 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;
 - Contributions remitted to the plan; and
 - Pensionable Compensation.
- The census data provided to the State Teachers 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 State Teachers Retirement System of Ohio.
- All employees required to be enrolled in the State Teachers Retirement System of Ohio in accordance with statutory requirements were properly enrolled.
- The total pensionable wages and employee contributions information reported to the State Teachers 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 State Teachers 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 State Teachers 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 State Teachers Retirement System of Ohio, or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed a finding that is required to be reported under *Government Auditing Standards* and that finding, along with the views of responsible officials, is 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, State Teachers Retirement System of Ohio management, and plan auditors, to provide assurances that the census data reported to the State Teachers 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

Ohio Rev. Code §3307.26 requires individuals who meet the definition of "Teacher" as stated in section 3307.01(B) of the Revised Code to contribute to State Teachers Retirement System of Ohio (STRS) with limited exceptions. Ohio Rev. Code § 3307.01(B) (1)(b) provides that except as provided in division (B)(2)(b) or (c) of this section, any person employed as a teacher or faculty member in a community school or a science, technology, engineering, and mathematics school pursuant to Chapter 3314. or 3326. of the Revised Code is considered a teacher.

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 School Employees Retirement System (SERS) with limited exceptions. By law, all non-teaching employees of Ohio's boards of education, school districts, vocational and technical schools, and community schools are required to contribute to SERS unless their position permits exemption from membership, optional membership, or exclusion from membership.

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, the School improperly withheld and remitted pension contributions to STRS instead of SERS for three non-teaching employees. As a result, the School failed to remit to SERS 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 STRS 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 the School establish procedures to ensure that contributions to the retirement systems are properly withheld and remitted and that actions be taken to correct the errors identified 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.

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IDEA GREATER CINCINNATI STATE TEACHERS 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

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