



OHIO AUDITOR OF STATE  
**KEITH FABER**





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## INDEPENDENT ACCOUNTANT'S REPORT

City of Lakewood  
Ohio Police and Fire Pension Fund  
RSM US, LLP  
12650 Detroit Avenue  
Lakewood, OH 44107

We have examined the City of Lakewood, Cuyahoga County management's assertion that the census data and pensionable wages reported to the Ohio Police and Fire Pension Fund as of December 31, 2017, and for the year then ended was accurate and complete.

Management asserts that:

- The census data provided to the Ohio Police and Fire Pension Fund as of December 31, 2017 is accurate and complete. Census data includes
  - First and Last Name;
  - Last four digits of the social security number;
  - Contributions remitted to the plan;
  - Pensionable Compensation;
- The census data provided to the Ohio Police and Fire Pension Fund as of December 31, 2017 included all enrolled employees.
- Census data changes occurring during the year ended December 31, 2017 to an enrolled employee's eligible compensation, were properly updated with the Ohio Police and Fire Pension Fund.
- All employees required to be enrolled in the Ohio Police and Fire Pension Fund in accordance with statutory requirements were properly enrolled.
- The total pensionable wages and employee contributions information reported to the Ohio Police and Fire Pension Fund for the year ended December 31, 2017 agrees with the payroll records of the employer.

City of Lakewood'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 American Institute of Certified Public Accountants and the standards applicable to attestation engagements included in the Comptroller General of the United States' *Government Auditing Standards*. 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.

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 Police and Fire Pension Fund as of and for the year ended December 31, 2017 are fairly stated in all material respects.

This report is intended solely for the information and use of City of Lakewood's management, those charged with governance, and Ohio Police and Fire Pension Fund management, and RSM US, LLP to provide assurances that the census data reported to the Ohio Police and Fire Pension Fund is accurate and complete. This report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State

Columbus, Ohio

April 10, 2019

OHIO AUDITOR OF STATE  
**KEITH FABER**



**CITY OF LAKEWOOD- OP&F**

**CUYAHOGA COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
APRIL 23, 2019**