



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Lausche Building, 12<sup>th</sup> Floor  
615 Superior Avenue, NW  
Cleveland, Ohio 44113-1801  
(216) 787-3665 or (800) 626-2297  
NortheastRegion@ohioauditor.gov

## INDEPENDENT ACCOUNTANT'S REPORT

Perry Joint Fire District  
Ohio Police and Fire Pension Fund  
RSM US, LLP  
3742 Center Road  
Perry, Ohio 44081

We have examined the Perry Joint Fire District, Lake County management's assertion that the census data and pensionable wages reported to the Ohio Police and Fire Pension Fund (OP&F) as of December 31, 2018, and for the year then ended was accurate and complete.

Management asserts that:

- The census data provided to OP&F as of December 31, 2018 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 OP&F as of December 31, 2018 included all enrolled employees.
- Census data changes occurring during the year ended December 31, 2018 to an enrolled employee's eligible compensation, were properly updated with OP&F.
- All employees required to be enrolled in OP&F in accordance with statutory requirements were properly enrolled.
- The total pensionable wages and employee contributions information reported to OP&F for the year ended December 31, 2018 agrees with the payroll records of the employer.

Perry Joint Fire 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 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.

Perry Joint Fire District  
Ohio Police and Fire Pension Fund  
RSM US, LLP  
Independent Auditor's Report  
Page 2

In our opinion, management's assertions related to the accuracy and completeness of the census data and pensionable wages as described above provided to OP&F as of and for the year ended December 31, 2018 are fairly stated in all material respects.

This report is intended solely for the information and use of Perry Joint Fire District's management, those charged with governance, and OP&F Management and RSM US, LLP to provide assurances that the census data reported to OP&F 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

July 9, 2019

# OHIO AUDITOR OF STATE KEITH FABER



**PERRY JOINT FIRE DISTRICT**

**LAKE 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  
JULY 23, 2019**