



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT ACCOUNTANT'S REPORT

Village of Highland Hills  
Cuyahoga County  
Ohio Police and Fire Pension Fund  
RSM US, LLP  
3700 Northfield Road  
Highland Hills, Ohio 44122

We have examined the Village of Highland Hills (the Village), Cuyahoga 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, 2020, and for the year then ended was accurate and complete.

Management asserts that:

- The census data provided to OP&F as of December 31, 2020 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 OP&F as of December 31, 2020 included all enrolled employees.
- Census data changes occurring during the year ended December 31, 2020 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, 2020 agrees with the payroll records of the employer.

The Village'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 OP&F as of and for the year ended December 31, 2020 are fairly stated in all material respects.

This report is intended solely for the information and use of the Village's management, those charged with governance, the management of OP&F, and plan auditors to provide assurances that the census data reported to OP&F is accurate and complete. This report is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio  
December 1, 2021

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**VILLAGE OF HIGHLAND HILLS  
OHIO POLICE AND FIRE PENSION FUND CENSUS DATA EXAMINATION**

**CUYAHOGA 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 12/14/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)