



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT ACCOUNTANT'S REPORT

Village of Reminderville  
Ohio Police & Fire Pension Fund  
RSM US, LLP.  
3382 Glenwood Blvd.  
Reminderville, Ohio 44202

We have examined the Village of Reminderville, Summit County management's assertion that the census data and pensionable wages reported to the Ohio Police & Fire Pension Fund as of December 31, 2020, and for the year then ended was accurate and complete.

Management asserts that:

- The census data provided to the Ohio Police & Fire Pension Fund 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;
  - Pensionable Compensation;
- The census data provided to the Ohio Police & Fire Pension Fund 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 the Ohio Police & Fire Pension Fund.
- All employees required to be enrolled in the Ohio Police & Fire Pension Fund in accordance with statutory requirements were properly enrolled.
- The total pensionable wages and employee contributions information reported to the Ohio Police & Fire Pension Fund for the year ended December 31, 2020 agrees with the payroll records of the employer.

Village of Reminderville'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 & Fire Pension Fund as of and for the year ended December 31, 2020 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 or regulations 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; noncompliance with provisions of contracts or grant agreements that materially affects the subject matter. 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 assertion regarding the accuracy and completeness of the census data reported to the retirement system is 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 pension system, 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 Village of Reminderville's management, those charged with governance, and Ohio Police & Fire Pension Fund, and RSM US, LLP to provide assurances that the census data reported to the Ohio Police & Fire Pension Fund is accurate and complete. This report is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

November 18, 2021

**VILLAGE OF REMINDERVILLE  
SUMMIT COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2020**

**FINDING NUMBER 2020-001**

SIGNIFICANT DEFICIENCY

The Ohio Police and Fire Pension Fund requires employers to submit employee and employer contributions in accordance with Ohio Rev. Code § 742. These contributions are based on a percentage of pensionable wages.

The Ohio Police and Fire Employer Manual states "payments such as longevity, shift differential, acting pay, stress or hazard pay, educational allowances, performance bonuses and sick leave incentives that do not reduce the member's sick bank are considered pensionable salary if paid within one year of when earned."

During the engagement, we noted the Village did not use the appropriate compensation when calculating employees' withholding, because Village inappropriately excluded hazard pay from pensionable wages. This resulted in reported pensionable wages being understated by approximately 3.5 percent and the Village withholding and remitting approximately \$2,300 less than they should have for police and fire employees.

Reporting incorrect pensionable wages could result in improper calculations of employees' retirement benefits.

The Village should review the requirements of pensionable wages and implement controls to help ensure all pensionable wages are properly reported to the pension system.

**Official's Response:** The City of Reminderville takes seriously the accuracy of payments and reporting to Ohio Police and Fire (OP&F). The administration is working diligently to fix the error of not paying and reporting retirement benefits for COVID hazard pay, provided to Reminderville employees in FY2020. To maintain compliance going forward, all pensionable wages will be paid and reported to OP&F.

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## VILLAGE OF REMINDERVILLE OHIO POLICE AND FIRE PENSION FUND CENSUS DATA EXAMINATION

SUMMIT 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 12/2/2021

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