



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

INDEPENDENT ACCOUNTANT'S REPORT

B.S.T. & G. Joint Fire District
Delaware County
Ohio Police and Fire Pension Fund
RSM US, LLP
350 W. Cherry Street
Sunbury, Ohio 43074

We have examined the B.S.T. & G. Joint Fire District, Delaware County management's assertion that the census data and pensionable wages reported to the Ohio Police and Fire Pension Fund as of December 31, 2021, 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, 2021 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, 2021 included all enrolled employees.
- Census data changes occurring during the year ended December 31, 2021 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, 2021 agrees with the payroll records of the employer.

B.S.T. & G. 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.

Efficient • Effective • Transparent

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 Ohio Police and Fire Pension Fund as of and for the year ended December 31, 2021 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 assertions regarding the accuracy and completeness of the census data reported to the retirement system 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 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 B.S.T. & G. Joint Fire District's management, those charged with governance, and Ohio Police and Fire Pension Fund management, and plan auditors 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.



Keith Faber
Auditor of State
Columbus, Ohio

January 11, 2023

**B. S. T. & G. JOINT FIRE DISTRICT
DELAWARE COUNTY**

**SCHEDULE OF FINDINGS
YEAR ENDED DECEMBER 31, 2021**

FINDING NUMBER 2021-001

Significant Deficiency

All public officials and management are responsible for the design and operation of a system of internal control that is adequate to provide reasonable assurance regarding the operations of their respective public offices.

An Ohio Police and Fire Pension Fund enrollment form was not available for inspection for three fire department employees. The Fiscal Officer did not maintain copies of the Ohio Police and Fire Pension Forms submitted to the retirement system.

A lack of internal controls increases the risk that errors could occur and not be detected in a timely manner. Failure to maintain complete employee personnel files reduces the Fire District's ability to ensure proper accountability over the proper reporting of member census data to the retirement system.

The Fire District should review and update its employee personnel files to include pension enrollment or participation forms.

Management's Response: The Fiscal Officer has contacted OP&F to obtain the original enrollment forms for current employees and will also maintain original enrollment forms for future employees.

THIS PAGE INTENTIONALLY LEFT BLANK

OHIO AUDITOR OF STATE KEITH FABER



**B.S.T. & G. JOINT FIRE DISTRICT
OHIO POLICE AND FIRE PENSION FUND CENSUS DATA EXAMINATION**

DELAWARE 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 2/14/2023

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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