



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT

City of Geneva
Ashtabula County
Ohio Police & Fire Pension Fund
Crowe LLP
44 North Forest Street
Geneva, Ohio 44041

We have examined City of Geneva, Ashtabula County management's assertion that the census data and pensionable wages reported to the Ohio Police & Fire Pension Fund (OP&F) as of December 31, 2023, and for the year then ended was accurate and complete.

Management asserts that:

- The census data provided to OP&F as of December 31, 2023 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, 2023 included all enrolled employees.
- Census data changes occurring during the year ended December 31, 2023 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, 2023 agrees with the payroll records of the employer.

City of Geneva'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 AICPA and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. 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.

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 OP&F as of and for the year ended December 31, 2023 are fairly stated in all material respects.

This report is intended solely for the information and use of City of Geneva's management, those charged with governance, OP&F management, 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.

A handwritten signature in black ink, appearing to read "Keith Faber", written in a cursive style.

Keith Faber
Auditor of State
Columbus, Ohio

March 7, 2025

OHIO AUDITOR OF STATE KEITH FABER



**CITY OF GENEVA
OHIO POLICE AND FIRE PENSION FUND CENSUS DATA EXAMINATION**

ASHTABULA 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 3/20/2025

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