



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Corporate Centre of Blue Ash  
11117 Kenwood Road  
Blue Ash, Ohio 45242-1817  
(513) 361-8550 or (800) 368-7419  
SouthwestRegion@ohioauditor.gov

## INDEPENDENT ACCOUNTANT'S REPORT

Tate Township, Clermont County  
Ohio Police and Fire Pension Fund  
RSM US, LLC  
149 North East Street  
Bethel Ohio 45106

We have examined the Tate Township, Clermont County, management's assertion that the census data and pensionable wages reported to the Ohio Police and Fire Pension Fund as of December 31, 2018, 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, 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 the Ohio Police and Fire Pension Fund 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 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, 2018 agrees with the payroll records of the employer.

Tate Township'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 and Fire Pension Fund as of and for the year ended December 31, 2018 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, and abuse that has a material effect on 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 a certain finding that is required to be reported under *Government Auditing Standards* and this finding, along with the views of responsible officials, is described in the attached Schedule of Findings.

This report is intended solely for the information and use of Tate Township, Clermont County's management, those charged with governance, and Ohio Police and Fire Pension Fund Management, and RSM US, LLC, 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

September 27, 2019

**TATE TOWNSHIP  
CLERMONT COUNTY**

**SCHEDULE OF FINDINGS  
YEAR ENDED DECEMBER 31, 2018**

**FINDING NUMBER 2018-001**

**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 12 fire department employees. The former 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 Township's ability to ensure proper accountability over the proper reporting of member census data to the retirement system.

The Township should review and update its employee personnel files to include pension enrollment or participation forms. The current Fiscal Officer is maintaining copies of Ohio Police and Fire Pension Fund enrollment forms for new employees in the personnel files.

**Management's Response:**

All the full-time firefighters are enrolled in the Ohio Police and Fire Pension. I file the contributions online. In order to file OP & F would have to have them enrolled in the pension plan. I have contacted OP & F regarding the personal history forms, which are the enrollment forms. Since they have the originals, they will be sending copies to me to put in each employees file.

**This page intentionally left blank.**

OHIO AUDITOR OF STATE  
**KEITH FABER**



**TATE TOWNSHIP**

**CLERMONT 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  
OCTOBER 22, 2019**