



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT

City of Niles
Trumbull County
Ohio Public Employees Retirement System
Plante & Moran, PLLC
34 W. State Street
Niles, Ohio 44446

We have examined the City of Niles, Trumbull County management's assertion that the census data and pensionable wages reported to the Ohio Public Employees Retirement System as of December 31, 2023, and for the year then ended was accurate and complete.

Management asserts that:

- The census data provided to the Ohio Public Employees Retirement System as of December 31, 2023 is accurate and complete. Census data includes
 - First and Last Name;
 - Last four digits of the social security number;
 - Gender;
 - Date of Birth;
 - Contributions remitted to the plan;
 - Pensionable Compensation;
- The census data provided to the Ohio Public Employees Retirement System 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 the Ohio Public Employees Retirement System
- All employees required to be enrolled in the Ohio Public Employees Retirement System in accordance with statutory requirements were properly enrolled.
- The total pensionable wages and employee contributions information reported to the Ohio Public Employees Retirement System for the year ended December 31, 2023 agrees with the payroll records of the employer.

City of Niles'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 Ohio Public Employees Retirement System as of and for the year ended December 31, 2023 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, regulations, contracts, or grant agreements 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. 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 City of Niles's management, those charged with governance, and Ohio Public Employees Retirement System management, and plan auditors to provide assurances that the census data reported to the Ohio Public Employees Retirement System is accurate and complete. This report is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

April 10, 2024

**CITY OF NILES
TRUMBULL COUNTY
SCHEDULE OF FINDINGS
YEAR ENDED DECEMBER 31, 2023**

FINDING NUMBER 2023-001

Material Weakness

The City is required to provide complete and accurate census data to the Ohio Public Employees Retirement System (OPERS). This includes ensuring employee demographic data such as name, gender, last four digits of social security number and birth date are accurately reported. One out of eight, or 12.5%, of employees tested had an incorrect gender reported to OPERS.

We reviewed the City's OPERS enrollment forms. While the OPERS enrollment forms reflected the correct gender, the City incorrectly reported the gender to OPERS for one of the eight employees tested.

Failure to accurately report and maintain census data by the pension system could result in miscalculations of the actuarially reported liability. The City should review existing employee data to ensure the correct information is on file for all employees, and work with OPERS to correct existing errors.

Management's Response

The City of Niles recognizes that accurate information shall be provided to OPERS when reporting the gender of the employee. The City is taking action to ensure all data sent to OPERS is accurate for any additional enrollees. Furthermore, moving forward the City will be implementing that the information our Payroll Specialist inputs is checked by supervision to ensure accuracy of all information provided is accurate.

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**CITY OF NILES
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM CENSUS DATA EXAMINATION
TRUMBULL 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 4/30/2024

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This report is a matter of public record and is available online at
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