



Dave Yost • Auditor of State





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## INDEPENDENT ACCOUNTANT'S REPORT

City of Beachwood  
Ohio Police and Fire Pension Fund  
RSM US, LLP  
25325 Fairmount Boulevard  
Beachwood, Ohio 44122

We have examined the City of Beachwood, Cuyahoga County, management's assertion that the census data and pensionable wages reported to the Ohio Police and Fire Pension Fund (OP&F) as of December 31, 2016, and for the year then ended was accurate and complete.

Management asserts that:

- The census data provided to OP&F as of December 31, 2016 is accurate and complete. Census data includes
  - First and Last Name;
  - Last four digits of the social security number;
  - Contributions remitted to the plan; and
  - Pensionable Compensation.
- The census data provided to OP&F as of December 31, 2016 included all enrolled employees.
- Census data changes occurring during the year ended December 31, 2016 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, 2016 agrees with the payroll records of the employer.

The City of Beachwood'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 OP&F as of and for the year ended December 31, 2016 are fairly stated in all material respects.

This report is intended solely for the information and use of the City of Beachwood's management, those charged with governance, the management of OP&F, and the OP&F plan auditors, RSM US, LLP, 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 that reads "Dave Yost". The signature is written in a cursive, flowing style.

**Dave Yost**  
Auditor of State

Columbus, Ohio

March 9, 2018



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CITY OF BEACHWOOD – OP&F

CUYAHOGA 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  
MARCH 22, 2018