



Dave Yost • Auditor of State



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANT'S REPORT

Ohio Police and Fire Pension System
RSM US, LLP
1001 Lakeside Avenue E
Suite 200
Cleveland, Ohio 44114

We have examined the City of Kent's management's assertion that the census data and pensionable wages reported to the Ohio Police and Fire Pension System as December 31, 2014, and for the year then ended was accurate and complete.

Management asserts that:

- The census data provided to the Ohio Police and Fire Pension System as of December 31, 2014 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 System as of December 31, 2014 included all enrolled employees.
- Census data changes occurring during the year ended December 31, 2014 to an enrolled employee's eligible compensation, were properly updated with Ohio Police and Fire Pension System.
- All employees required to be enrolled in the Ohio Police and Fire Pension System were properly enrolled.
- The total pensionable wages and employee contributions information reported to Ohio Police and Fire Pension System agrees with the payroll records of the employer.

The City of Kent's management is responsible for the assertions. Our responsibility is to opine on the assertions based on our examination.

Our examination followed attestation standards established by the American Institute of Certified Public Accountants and standards applicable to attestation engagements included in the Comptroller General of the United States' *Government Auditing Standards* and, accordingly, included examining, on a test basis, evidence supporting management's assertions and performing other procedures as we considered necessary in the circumstances. We believe that our examination provides 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 System as of and for the year ending December 31, 2014 are fairly stated in all material respects.

This report is intended solely for the information and use of City of Kent's management, those charged with governance, Ohio Police and Fire System management, and RSM US, LLP and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

Columbus, Ohio

March 17, 2016



Dave Yost • Auditor of State

CITY OF KENT-OP&F

PORTAGE 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
APRIL 21, 2016**