



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANT'S REPORT

Ohio Public Employees Retirement System
CliftonLarsonAllen LLP
1966 Greenspring Drive
Suite 300
Timonium, MD 21093

We have examined the City of Stow's management's assertion that the census data and pensionable wages reported to the Ohio Public Employees Retirement System (OPERS) as December 31, 2015, and for the year then ended was accurate and complete.

Management asserts that:

- The census data provided to the OPERS as of December 31, 2015 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 OPERS as of December 31, 2015 included all enrolled employees.
- Census data changes occurring during the year ended December 31, 2015 to an enrolled employee's eligible compensation, were properly updated with OPERS.
- All employees required to be enrolled in the OPERS were properly enrolled.
- The total pensionable wages and employee contributions information reported to OEPRS agrees with the payroll records of the employer.

Stow'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 OPERS as of and for the year ending December 31, 2015 are fairly stated in all material respects.

This report is intended solely for the information and use of the City of Stow's management, those charged with governance, and OPERS management and CliftonLarsonAllen 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

April 22, 2016



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CITY OF STOW-OPERS

SUMMIT 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
MAY 5, 2016**