



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANT'S REPORT

City of Kirtland
Lake County
Ohio Police and Fire Pension Fund
RSM US, LLP
1001 Lakeside Ave. E.
Suite 200
Cleveland, Ohio 44114

We have examined the City of Kirtland, Lake County, Ohio management's assertion that the census data and pensionable wages reported to the Ohio Police and Fire Pension Fund as of December 31, 2016, 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, 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;
 - Pensionable Compensation;
- The census data provided to the Ohio Police and Fire Pension Fund 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 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, 2016 agrees with the payroll records of the employer.

The City of Kirtland'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 the Ohio Police and Fire Pension Fund 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 Kirtland's management, those charged with governance, and the Ohio Police and Fire Fund and RSM US, LLP to provide assurances that the census data reported to the Ohio Police and Fire Fund 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 style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

April 4, 2018



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CITY OF KIRTLAND-OP&F

LAKE 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 17, 2018