



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

## INDEPENDENT ACCOUNTANT'S REPORT

City of Sidney  
Shelby County  
Ohio Police and Fire Pension Fund  
Crowe LLP  
201 West Poplar Street  
Sidney, Ohio 45365

We have examined the City of Sidney, Shelby County management's assertion that the census data and pensionable wages reported to the Ohio Police and Fire Pension Fund 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 Police and Fire Pension Fund as of December 31, 2023 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, 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 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, 2023 agrees with the payroll records of the employer.

City of Sidney'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 the Ohio Police and Fire Pension Fund as of and for the year ended December 31, 2023 are fairly stated in all material respects.

This report is intended solely for the information and use of the City of Sidney's management, those charged with governance, Ohio Police and Fire Pension Fund management, and plan auditors to provide assurances that the census data reported to the Ohio Police and Fire Pension Fund is accurate and complete. This report is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

April 4, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**CITY OF SIDNEY  
OHIO POLICE AND FIRE PENSION FUND CENSUS DATA EXAMINATION  
SHELBY 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 4/22/2025**

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)