



OHIO AUDITOR OF STATE  
**KEITH FABER**







## INDEPENDENT ACCOUNTANT'S REPORT

Greenfield Township  
Fairfield County  
Ohio Police and Fire Pension Fund  
Crowe, LLP  
4663 Carroll-Cemetery Rd. NW  
Carroll, Ohio 43112

We have examined the census data, including the demographic data of employees' name, last four digits of the social security number, as well as the pensionable compensation and contributions remitted to the Ohio Police & Fire Pension Fund (OP&F) as of December 31, 2023 and for the year then ended. Greenfield Township, Fairfield County (the Township) management is responsible for reporting complete and accurate census data to OP&F in accordance with the requirements of Chapter 742 of the Ohio Revised Code and rules established by OP&F.

Our responsibility is to express an opinion on the census data as described above 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 the census data as described above was reported to OP&F in accordance with the requirements of Chapter 742 of the Ohio Revised Code and rules established by OP&F.

An examination involves performing procedures to obtain evidence about whether the census data was reported to OP&F in accordance with the requirements of Chapter 742 of the Ohio Revised Code and rules established by OP&F. 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 qualified opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination disclosed a difference between the pensionable wages and the related contributions reported and remitted to OP&F by the Township and the required amounts that should have been reported and remitted by the Township for ten employees. The Township was unable to provide documentation to support the amounts remitted to OP&F. Therefore, pensionable wages may have been under reported and the related contributions may have been underpaid to OP&F for all ten employees.

In our opinion, except for the material misstatement described in the preceding paragraph, the census data, including the demographic data of employees' name and last four digits of the social security number, remitted 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.

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In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws, regulations, contracts, or grant agreements that have a material effect on the accuracy and completeness of the census data and pensionable wages; and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether management's assertions regarding the accuracy and completeness of the census data reported to OP&F in accordance with the requirements of Chapter 742 of the Ohio Revised code and rules established by the Ohio Police & Fire Pension Fund and not for the purpose of expressing an opinion on the internal control over the accuracy and completeness of the census data provided to the pension system, or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in the attached Schedule of Findings.

This report is intended solely for the information and use of Greenfield Township's management, those charged with governance, and 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

May 7, 2025

**GREENFIELD TOWNSHIP  
FAIRFIELD COUNTY**

**SCHEDULE OF FINDINGS  
YEAR ENDED DECEMBER 31, 2023**

**FINDING NUMBER 2023-001**

**Non-Compliance/Material Weakness**

The Ohio Police and Fire Pension Fund requires employers to submit employee and employer contributions in accordance with **Ohio Rev. Code § 742**. These contributions are based on a percentage of pensionable wages.

During the engagement, we selected one full-time fire department employee and found the pensionable wages reported by the Township to the Pension Fund were approximately \$6,337 less than the pensionable wages according to the Township payroll records. As a result, employee contributions submitted to Ohio Police and Fire Pension Fund for this employee may have been underpaid by \$776, or 8.61%. We also reviewed the other nine full-time firefighters that were employed at the Township during fiscal year 2023 and noted that the pensionable wages reported by the Township to the Pension Fund were less than the pensionable wages according to the Township payroll records. As a result, the contributions for these nine employees may have also been underpaid.

The Township could not identify specific reasons for these variances nor were they able to provide records that show the withholdings and remittances by employee for fiscal year 2023 due to turnover in the Township's fiscal officer position as well as termination of the Township's contract with an external payroll processor.

Failure to accurately report pensionable wages and properly submit withholdings could result in additional liabilities and fines/fees, in addition to improper calculations of employees' retirement benefits.

We recommend the Township review the requirements of pensionable wages to resolve the discrepancies noted above with the Ohio Police and Fire Pension Fund and ensure appropriate reporting in the future. Further, the Township should ensure appropriate payroll reports are maintained to support gross pensionable wages, withholdings, and remittances made to the Ohio Police and Fire Pension Fund for each employee.

**Management's Response:** We did not receive a response from Management to this finding.

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# OHIO AUDITOR OF STATE KEITH FABER



## GREENFIELD TOWNSHIP OHIO POLICE AND FIRE PENSION FUND CENSUS DATA EXAMINATION FAIRFIELD 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 5/15/2025

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)