



Ohio Public Employees Retirement System

277 East Town Street Columbus, Ohio 43215-4642 1-888-400-0965 www.opers.org

June 14, 2018

Employer: 7500-08

Emily Randolph
Director of Finance
Colerain Township
4200 Springdale Rd
Cincinnati, OH 45251

Re: Employer Census Data Validation

Dear Ms. Randolph,

Thank you for your participation in the Employer Census Data Validation program. This program was developed to ensure accuracy of information provided to OPERS by public employers. In addition, the program reviews general compliance with OPERS statutes and rules.

We have reviewed the specific earnable salary, membership and re-employed retiree information gathered by Colerain Township and have conducted this review in accordance with Section 145 of the Ohio Revised Code, under which OPERS is governed.

Areas reviewed:

Earnable Salary

Specific payroll data
Conversion Plan
Current longevity policy
Active ERI plan

Membership

Pick-up Plan
Carryover
Gender and birthdate
PHR's with no contributions
Non-contributing list
Elected officials
Law enforcement/Public safety/EMS
Re-employed retirees

Summary of areas reviewed:

Earnable Salary

Payroll data for reporting period 2/28/2018

Using a list of 50 randomly selected employees provided by OPERS, Colerain Township identified the total salary earned and reported and provided a breakdown of earnings by regular salary, sick leave, compensatory time, holiday, personal leave and overtime. The total amounts of all earnable salary calculated for these individuals for the reporting period ended 2/28/2018, selected by OPERS, matched the amounts reported and remitted to OPERS. Colerain Township also provided source documentation from their payroll system for employer codes 7500-08 and 9809-08 for the reporting period ending 3/31/2018. The data included name, SSN, salary and contributions for the reporting period and total (gross) contributions reported. All data provided matched the payroll reports submitted by Colerain Township.

Conversion Plan

An OPERS approved conversion plan allows eligible employees to convert unused leave balances (sick, annual and personal) into cash compensation and qualifies the payout as earnable salary. Colerain Township does not have an approved conversion plan on file for 2018.

Longevity Policy

Payments made annually or more frequently as a supplement for longevity of service are earnable salary. Colerain Township does not make longevity payments to employees.

Active ERI Plan

Colerain Township does not have an active ERI plan in effect at this time.

Membership

Pick-up Plan

Colerain Township passed an un-numbered Ordinance on 7/22/2014 establishing a salary reduction pick-up plan for all persons that are employees of Colerain Township who are or become contributing members of OPERS. The plan was reviewed by OPERS and approved as compliant with IRS guidelines on 7/31/2014.

The documentation is on file with OPERS. A copy of the plan was provided to Colerain Township and has been verified as the most current plan in effect.

The Township is administering a fringe benefit pick-up plan for the Township Administrator, however; documentation is not on file with OPERS. The Township was provided with a template and advised that a new fringe benefit pick-up ordinance be passed and submitted for approval as soon as possible.

Carryover

Colerain Township has no carryover employees at this time.

Gender and Birthdate

OPERS provided Colerain Township with a list of 50 employees (10% of OPERS-covered employee base or maximum of 50). Colerain Township provided gender and birthdate for each employee on the list. The information was obtained from employee's Ohio Driver License or US Passport, or UAN, the payroll software used by the Township. Each employee was verified by comparing the data provided by Colerain Township to the data on OPERS internal systems. The gender and birthdate information provided for each employee matches the information on OPERS internal systems.

PHR's with no contributions

Colerain Township has no Personal History Records submitted without contributions reported.

Non-contributing List

ORC 145.036 requires each public employer to transmit to OPERS a list of all individuals providing personal services, who at any time during the preceding calendar year received compensation from the employer and for which no contributions were deducted and reported because the employer classified the individual as an independent contractor or another classification other than public employee or any other reason.

OPERS provided Colerain Township with a list of two (2) individuals from the 2017 Non-contributing List. The Township identified name, Social Security number, job title, position or description, contract terms, provided copies of IRS Form 1099 and data concerning total amount of payment(s) made to the non-contributing workers. Colerain Township did not indicate if any of the non-contributing workers are OPERS retirees. Based on data received from the Township, the individuals identified meet the criteria of a non-contributing worker and were appropriately included on the Non-contributing List.

Elected Officials

Colerain Township provided a list of all elected officials (4) for the reporting period ending 1/31/2018. All the elected officials have opted to contribute to OPERS and contributions are being remitted. The Township did not identify any of the elected officials as an OPERS retiree.

Law Enforcement/Public Safety/EMS

Colerain Township has Police Officers that contribute to OPERS under the law enforcement division. Colerain Township provided a list of all law enforcement personnel names and Social Security numbers and verified that all are full-time, have an OPOTA (Ohio Peace Officer Training Academy) certification and have primary duties of preserving the peace, protecting life and property and enforcing the laws of the state. Colerain Township provided written job descriptions for all law enforcement positions. All individuals identified were verified and are accurately being reported under a law enforcement code (9809-08).

Colerain Township has full-time Fire Fighter/EMT personnel that contribute to the Ohio Police and Fire Pension Fund.

Re-employed Retirees

OPERS provided Colerain Township with a list of five (5) individuals that have worked for the Township as re-employed retirees in the past 12 months.

- All the individuals have Form SR-6 on file at OPERS.
 - The Township certified that one (1) individual terminated re-employment in January 2018.
- Two (2) individuals are eligible for and enrolled in the Township's health care coverage. The Township has a high deductible health plan (HDHP).
 - Neither individual is enrolled in OPERS health care coverage.
- The remaining two (2) individuals are not eligible for health care coverage from Colerain Township.

In conclusion, based on the documents described and reviewed, as referenced in this letter, we find Colerain Township in Hamilton County to be compliant regarding all areas of earnable salary and membership selected for review.

If you have questions, please contact me at 614-225-1856 or lnorman@opers.org.

Sincerely,



Laura G. Norman
Senior Employer Compliance Specialist
Ohio Public Employees Retirement System

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EVDC