



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



BASIC AUDIT REPORT

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

West Chester Development Council
Butler County
9577 Beckett Road Suite 100
West Chester, Ohio 45069

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the West Chester Development Council, Butler County, (the Council) for the years ended December 31, 2023 and December 31, 2022.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Council's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Council's financial statements, transactions or balances for the years ended December 31, 2023 and December 31, 2022.

The Council's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant compliance or accounting issue to report.

Current Year Observation

1. **Ohio Rev. Code § 149.43(E)(2)** provides that the Council shall adopt a public records policy. The Council did not formally adopt a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2) but informally follows the West Chester Township, Butler County, public records policy. The Council should adopt a public records policy.

Current Status of Matter Reported in our Prior Engagement

Ohio Rev. Code § 149.43(E)(2) provides that the Council shall adopt a public records policy. The Council did not formally adopt a public records policy during the engagement period as required by Ohio Rev. Code 149.43(E)(2) but informally follows the West Chester Township, Butler County, public records policy. This will be repeated for current year.

Keith Faber
Auditor of State
Columbus, Ohio

July 22, 2024

OHIO AUDITOR OF STATE KEITH FABER



WEST CHESTER DEVELOPMENT COUNCIL

BUTLER 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 8/1/2024

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