



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## BASIC AUDIT REPORT

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 Development Council) for the years ended December 31, 2021 and 2020.

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 Development Council's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Development Council's financial statements, transactions or balances for the years ended December 31, 2021 and 2020.

The Development 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 issues to report.

### Current Year Observation

1. **Ohio Rev. Code § 149.43(E)(2)** provides that the Development Council shall adopt a public records policy. The Development 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 public records policy.

The Development Council should adopt a public records policy.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio  
March 28, 2022



# 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 4/7/2022**

88 East Broad 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)