

City of Brook Park
Cuyahoga County

January 1, 2024 through December 31, 2024

Independent Accountant's Report for an Alternative Coronavirus State and Local
Fiscal Recovery Fund (CSLFRF) Compliance Examination Engagement

OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
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800-282-0370

City Council
City of Brook Park
6161 Engle Road
Brook Park, Ohio 44142

We have reviewed the *Independent Accountant's Report for an Alternative Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) Compliance Examination Engagement* of the City of Brook Park, Cuyahoga County, prepared by Zupka & Associates, for the period January 1, 2024 through December 31, 2024. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* as permitted by Part IV of the 2024 OMB *Compliance Supplement*, "Requirements for an Alternative Compliance Examination Engagement for recipients that would otherwise be required to undergo a Single Audit or Program-Specific Audit as a result of receiving Coronavirus State and Local Fiscal Recovery Fund." The Auditor of State did not audit the specified requirements of the CSLFRF program and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The City of Brook Park is responsible for compliance with these laws and regulations.

KEITH FABER
Ohio Auditor of State

Tiffany L Ridenbaugh

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 30, 2025

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**Report on Compliance for the U.S. Department of Treasury
Coronavirus State and Local Fiscal Recovery Funds Program (CSLFRF) Requirements for an
Alternative CSLFRF Compliance Examination Engagement**

INDEPENDENT ACCOUNTANT'S REPORT

City of Brook Park
Cuyahoga County
6161 Engle Road
Brook Park, Ohio 44142

We have examined the City of Brook Park's, Cuyahoga County (the City's) compliance with the compliance requirements "activities allowed or unallowed" and "allowable cost/cost principles" (the specified requirements) as described in Part IV "Requirements for an Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program - Specific Audit as a Result of Receiving [Coronavirus State and Local Fiscal Recovery Funds] Awards" of the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) section of the 2024 OMB *Compliance Supplement* (referred to herein as "Requirements for an Alternative CSLFRF Compliance Examination Engagement") during the year ended December 31, 2024. Management of the City is responsible for the City's compliance with the specified requirements. Our responsibility is to express an opinion on the City's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA; the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in the "Requirements for an Alternative CSLFRF Compliance Examination Engagement." Those standards and requirements require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, 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 meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, the City of Brook Park complied, in all material respects, with the specified requirements referenced above during the year ended December 31, 2024.

City of Brook Park

Cuyahoga County

Report on Compliance for the U.S. Department of Treasury Coronavirus
State and Local Fiscal Recovery Funds Program (CSLFRF) Requirements
for an Alternative CSLFRF Compliance Examination Engagement

Independent Accountant's Report

Page 2

Other Reporting Required by *Government Auditing Standards*

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 City's compliance with the specified requirements 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 the City's compliance with the specified requirements and not for the purpose of expressing an opinion on the internal control over the specified requirements or on compliance and other matters; accordingly, we express no such opinions. The results of our tests disclosed no matters that are required to be reported under *Government Auditing Standards*.

Intended Purpose

The purpose of this examination report is solely to express an opinion on whether the City of Brook Park complied, in all material respects with the specified requirements referenced above during the year ended December 31, 2024. Accordingly, this report is not suitable for any other purpose.



Zupka & Associates
Certified Public Accountants

June 27, 2025

OHIO AUDITOR OF STATE KEITH FABER



CITY OF BROOK PARK ALTERNATIVE COMPLIANCE EXAMINATION CUYAHOGA 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 8/12/2025

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