

**WEST CHESTER TOWNSHIP
BUTLER COUNTY, OHIO**

**ALTERNATIVE COMPLIANCE EXAMINATION
CORONAVIRUS STATE AND LOCAL FISCAL
RECOVERY FUNDS**

AS OF DECEMBER 31, 2024

And Report of Independent Accountant

OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
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Board of Trustees
West Chester Township
9113 Cincinnati Dayton Road
West Chester, Ohio 45069

We have reviewed the *Report of Independent Accountant for an Alternative Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) Compliance Examination Engagement* of West Chester Township, Butler County, prepared by Cherry Bekaert LLP, 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. West Chester Township is responsible for compliance with these laws and regulations.

KEITH FABER
Ohio Auditor of State

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

September 09, 2025

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Report of Independent Accountant

To the Board of Trustees
West Chester Township, Butler County, Ohio

We have examined West Chester Township, Butler County, Ohio's (the "Township") 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" of the 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 Township is responsible for the Township's compliance with the specified requirements. Our responsibility is to express an opinion on the Township's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Requirements for an Alternative CSLFRF Compliance Examination Engagement. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Township complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Township 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 the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our 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 does not provide a legal determination on the Township's compliance with the specified requirements.

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

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 Township'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 Township'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*.

The purpose of this examination report is solely to express an opinion on whether Township 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.

Cherry Bekaert LLP

Lexington, Kentucky
July 29, 2025

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OHIO AUDITOR OF STATE KEITH FABER



WEST CHESTER TOWNSHIP ALTERNATIVE COMPLIANCE EXAMINATION 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 9/23/2025

65 East State Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov