

ONSITE CLOSEOUT MEMORANDUM

January 1, 2020 to December 31, 2022

Auditee Township of West Hempfield, Lancaster County

Address 3476 Marietta Avenue,
Lancaster, PA 17601

Date Closeout Meeting Held 01/16/24 Time 2:20pm

Closeout Meeting Location Township Building

Participants (Names and Titles):

Mr. Andrew B. Stern, AICP Township Manager

Mr. Stephen P. Stoppie Audit Supervisor


Thank you for the opportunity to have performed certain examination procedures onsite. We appreciate management's cooperation and assistance with this stage of our examination fieldwork. Based on our examination procedures performed onsite, we are providing you with a preliminary summary of prior examination recommendations and preliminary draft findings. As you are aware, based on communications during the entrance conference and/or the formal engagement letter, it is necessary for management to review and acknowledge responsibility for proposed report sections and adjustments including approval, and to provide feedback to preliminary draft findings. Provisions for your responses and signatures present, below. Your responses will be given our utmost attention and consideration. Thank you for your cooperation.

Preliminary Findings and Summary of Prior Examination Recommendations:

None

Acknowledgement of responsibility and approval: I/We acknowledge that the above listed preliminary findings, summary of prior examination recommendations, and appropriate report sections including amounts from Form MS-965 reported to PennDOT, proposed adjustments (above, in total), and the Form MS-965 With Adjustments (proposed adjustments transferred) have been presented to me/us at this onsite closeout meeting by a representative from the PA Department of the Auditor General (Department). I/We acknowledge that the above listed Form MS-965 With Adjustments depicts the transfer of the approved adjustments to the municipality's Form MS-965. I/We further acknowledge, agree and take responsibility for this form. I/We acknowledge that the auditors will continue procedures to finalize results and the examination report and that any changes to these preliminary results will be provided to me/us with the opportunity to update my/our responses.

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1-16-24

I/We have been informed that after this onsite closeout meeting, I/We will be contacted by a representative from the Department concerning the nature of an exit conference to convey/discuss finalized results of the examination including findings and appropriate report sections including adjustments and to provide the management representation letter. My/Our responsibility for management representations includes information provided during the examination and through the report date. Management representations in the letter include whether you are aware of any transactions and/or events that have occurred subsequent to the date of this onsite closeout meeting that would require adjustment or disclosure. **I/We understand that failure to provide the management representation letter within two weeks could result in a modified opinion in the Independent Auditor's Report.**

My/Our signature indicates that these preliminary findings and report sections were presented for review and acceptance of responsibility and does not necessarily indicate my concurrence with all findings and/or observations. I understand that results as of this onsite closeout meeting are in draft form and results may be modified during finalization of the examination. My/Our signature indicates that I/we have been informed of my/our responsibility to complete and return a management representation letter that will be provided at the exit conference by the Department subsequent to this onsite closeout meeting. I/we understand that no written findings will be added without prior notice to the official(s) designated below.

SIGNED Andrew B. Stern
Mr. Andrew B. Stern, AICP

TITLE Township Manager

SIGNED Stephen P. Stoppie
Mr. Stephen P. Stoppie

TITLE Audit Supervisor

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ONSITE CLOSEOUT MEMORANDUM (Continued)

Management response to preliminary written and oral findings, summary of prior examination recommendations, and observations:

n/a

Verification of the review of preliminary findings and responsibility for responses: My/Our signature(s) indicate(s) that the above listed responses are an accurate synopsis of the responses of management to the preliminary findings, observations and summary of prior examination recommendations. Management's response will be included in our examination report, which is a public document, and may be edited and/or redacted to improve readability and grammar and/or remove the names of individuals and commercial entities. We are not required to contact people or entities to verify information provided in the management response, and therefore reserve the right to remove their names, any information that is likely to identify them, or information that may liable or slander them. I/We have been informed that the preliminary findings presented at this onsite closeout meeting are subject to examination finalization. After this onsite closeout meeting, I/we will be contacted by a representative from the Department concerning the nature of an exit conference to convey/discuss final results and the nature of changes, if any, and to be provided the management representation letter, as discussed above.

SIGNED Andrew B. Stern
Mr. Andrew B. Stern, AICP

TITLE Township Manager

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