



OHIO AUDITOR OF STATE  
**KEITH FABER**







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## BASIC AUDIT REPORT

Covington Development Council  
Miami County  
1 South High Street  
Covington, Ohio 45318

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Covington Development Council, Miami County, (the Council) for the years ended December 31, 2024 and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2024 and 2023.

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

We obtained written representation from the governing board that the Council had no revenue or expense activity during the years ended December 31, 2024 and 2023. Based on the results of our procedures, we found the following significant compliance issues to report.

### Current Year Observations

1. **Ohio Rev. Code § 149.43(E)(2)** states that "all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code. Except as otherwise provided in this section, the policy may not limit the number of public records that the public office will make available to a single person, may not limit the number of public records that it will make available during a fixed period of time, and may not establish a fixed period of time before it will respond to a request for inspection or copying of public records, unless that period is less than eight hours. The public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy.

The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. A public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook."

### Current Year Observations (Continued)

There was no evidence that a formal public records policy had been adopted by the Council.

The Council should adopt a public records policy and post it in accordance with the requirements shown above. The Council can refer to the model policy on the Attorney General's website.

2. **Ohio Rev. Code § 149.43(B)(2)** states, in part, that "a public office also shall have available a copy of its current records retention schedule at a location readily available to the public."

There was no evidence that a formal records retention schedule had been adopted by the Council. Failure to adopt a records retention schedule could lead to Council records being destroyed prior to what is allowable by law or against the Board's wishes.

The Council should adopt a formal records retention schedule/policy and make it available to the public.

### Current Status of Matters Reported in our Prior Engagement

Our prior basic audit for the years ended December 31, 2022 and 2021 identified that the Council had not adopted a public records policy nor adopted a records retention schedule. The Council did not establish a public records policy or a records retention schedule during the years ended December 31, 2024 and 2023. These have been included above as Current Year Observations Item 1 and 2.

KEITH FABER  
Ohio Auditor of State



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

September 12, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**COVINGTON DEVELOPMENT COUNCIL**

**MIAMI 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 9/25/2025**

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This report is a matter of public record and is available online at  
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