



OHIO AUDITOR OF STATE
KEITH FABER





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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Colerain Township – City of Cheviot Joint Economic Development District (Liberty Nursing Health Care)
Hamilton County
3814 Harrison Avenue
Cincinnati, Ohio 45211

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Colerain Township – City of Cheviot Joint Economic Development District (Liberty Nursing Health Care), Hamilton County, (the District) 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 District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the District's financial statements, transactions or balances for the years ended December 31, 2024 and 2023.

The District'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.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observation

1. Public Records Retention Schedule

Ohio Rev. Code § 149.43(B)(2) states the entity shall have available a copy of its current records retention schedule at a location readily available to the public.

The District has no formal written records retention schedule that would demonstrate compliance with the Ohio Revised Code. This could result in records requests not being fulfilled in accordance with Ohio law.

The District shall establish and maintain a records retention schedule.

2. Public Records Custodian

Ohio Rev. Code § 149.43(E)(2) requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy.

The District did not obtain an acknowledgement from the records custodian for receipt of the public records policy.

Failure to obtain an acknowledgement from the records custodian for receipt of the public records policy reduces the District's ability to ensure public records are properly maintained and available for public inspection.

The District should obtain the acknowledgement from the records custodian.

Current Status of Matters Reported in our Prior Engagement

1. The prior report identified the District did not file its annual report with the Auditor of State within 60 days of fiscal year end. This matter was corrected for the years ended December 31, 2024 and 2023.
2. The prior report identified the District did not have a public records policy. This matter was corrected for the years ended December 31, 2024 and 2023.



Keith Faber
Auditor of State
Columbus, Ohio

March 24, 2025

OHIO AUDITOR OF STATE KEITH FABER



**COLERAIN TOWNSHIP - CITY OF CHEVIOT JOINT ECONOMIC DEVELOPMENT DISTRICT LIBERTY
NURSING HEALTH CARE**

HAMILTON 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 4/8/2025

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