



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Hayden Run Community Development Authority
Franklin County
400 South 5th Street, Suite 220
Columbus, Ohio 43215

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Hayden Run Community Development Authority, Franklin County, (the Authority) for the years ended December 31, 2024 and December 31, 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 Authority's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Authority's financial statements, transactions or balances for the years ended December 31, 2024 and December 31, 2023.

The Authority'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 Observations

1. The Authority did not adopt a records retention schedule. **Ohio Rev. Code § 149.43(B)(2)** requires that "a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying." The statute further requires a public office to have available a copy of its current records retention schedule at a location readily available to the public. Failure to adopt a records retention schedule could result in public records being disposed of prematurely or improperly. This observation is repeated from the prior audit period ending December 31, 2022 and 2021.

KEITH FABER
Ohio Auditor of State



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

August 19, 2025

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HAYDEN RUN COMMUNITY DEVELOPMENT AUTHORITY

FRANKLIN 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 9/2/2025

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