



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Donald Pavlik, Treasurer  
Tallmadge Grow, Inc.  
Summit County  
46 North Avenue  
Tallmadge, OH 44278

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Tallmadge Grow, Inc., Summit County, (the Corporation) for the years ended December 31, 2020 and 2019.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Corporation's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Corporation's financial statements, transactions or balances for the years ended December 31, 2020 and 2019.

The Corporation's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 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. Ohio Rev. Code § 1724.05 provides, in part, that the Corporation shall prepare an annual financial report according to generally accepted accounting principles (GAAP) and shall be filed with the auditor of state within one hundred twenty days following the last day of the corporation's fiscal year. The Corporation did not file a timely report for 2019. The Corporation should implement controls to help ensure reports are filed within the required time period for each respective year.

The Corporation should file the financial statements within the HINKLE System before the required 120 day deadline.

2. Ohio Rev. Code § 149.43(E)(2) requires all public offices to adopt a public records policy for responding to public records requests. Further, Ohio Rev. Code § 149.43(B)(2) requires all public offices have available a copy of its current records retention schedule at a location readily available to the public. Tallmadge Grow, Inc. has elected to follow the City of Tallmadge's Public Records and Records Retention Policies. However, there is no evidence the Board of Trustees has officially adopted these policies as their own.

The Board of Trustees should formally adopt the City of Tallmadge's Public Records and Records Retention policies. In addition to its adoption of these policies, they should maintain copies of the policies and follow their guidelines.

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

Our prior audit for the years ended December 31, 2018 and 2017 included a late report filing for both years.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 26, 2021

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**TALLMADGE GROW, INC.**

**SUMMIT 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 8/10/2021**

88 East Broad 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](http://www.ohioauditor.gov)