



**OHIO DEPARTMENT OF DEVELOPMENT
ECONOMIC DEVELOPMENT AWARDS**

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

FOR THE PERIOD ENDED JUNE 30, 2022

**OHIO AUDITOR OF STATE
KEITH FABER**



OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Ohio Department of Development
77 South High Street, 29th Floor
Columbus, OH 43215

We have performed the procedures enumerated below as required by Ohio Rev. Code § 117.55, on the Ohio Department of Development's (the Department) state awards for economic development with closeout dates recorded in the cash basis accounting records for the period January 1, 2021 through June 30, 2022, and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Department. The Department was responsible for the listing of state awards for economic development with closeout dates recorded in the cash basis accounting records for the period January 1, 2021 through June 30, 2022, and certain compliance requirements related to these transactions and balances included in the information provided to us by the Department.

Management of the Department has agreed to and acknowledged that these procedures are appropriate to meet the requirements of Rev. Code § 117.55 to evaluate state awards for economic development with closeout dates recorded in the cash basis accounting records for the period January 1, 2021 through June 30, 2022, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. These procedures may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Procedure 1

- A. On December 27, 2022, we obtained from the Department an excel spreadsheet listing each state award for economic development whose performance period ended during the engagement period (January 1, 2021 through June 30, 2022). This listing was to include, at a minimum, the program name and number, the beneficiary/borrower name, the program type (if applicable), the closeout year, and any other required information for each award listed. All required information was included on the listing. See Procedure 1.E. below for the list.
- B. We Inspected the list to confirm the required information was included for each award listed. If information was missing, we were to provide the Department with the specifics needed and obtain the additional information for the list. All required information was included.
- C. For each award recipient on the list, we obtained the following from the Department, without exception:
 - 1. The agreements and any applicable amendments which document the required terms and conditions of the award, including performance metrics.
 - 2. The annual report submitted by the award recipients during the engagement period.

- D. Using the documents obtained in 1.C. above, we ascertained both the required and reported applicable performance metrics for each award.
- E. We compared the performance metrics reported in the annual report to the required performance metrics from the agreements, as modified. We calculated the percentage of compliance for each award, as reported in the table below. Those under 100% for any metric (39 of 78 Job Creation Tax Credits and 4 of 14 Loans; N/A for Grants) were noncompliant.

Closeout List					Compliance %		Compliant
	Beneficiary/Borrower Name	Program Name	Program Type	Closeout Year	Job	Pay	
GRANTS							
1	Allen County	ODSA-GR-2019-38996	Roadwork Development (629) Grant	2021	N/A - Roadwork Dev. Grants do not contain commitments.		
2	Ashtabula County Port Authority	ODSA-GR-2018-37553	Roadwork Development (629) Grant	2021	N/A - Roadwork Dev. Grants do not contain commitments.		
3	Bryan, City of	ODSA-GR-2019-38834	Roadwork Development (629) Grant	2021	N/A - Roadwork Dev. Grants do not contain commitments.		
4	Canton, City of	ODSA-GR-2018-36488	Roadwork Development (629) Grant	2021	N/A - Roadwork Dev. Grants do not contain commitments.		
5	City of Ashland	ODSA-GR-2018-37579	Roadwork Development (629) Grant	2021	N/A - Roadwork Dev. Grants do not contain commitments.		
6	City of Euclid	ODSA-GR-2017-33568	Roadwork Development (629) Grant	2021	N/A - Roadwork Dev. Grants do not contain commitments.		
7	City of Marion	SFPR_2017_4180693	Roadwork Development (629) Grant	2021	N/A - Roadwork Dev. Grants do not contain commitments.		
8	City of Parma	SFPR_2014_3111729	Roadwork Development (629) Grant	2021	N/A - Roadwork Dev. Grants do not contain commitments.		
9	Columbiana, City of	ODSA-GR-2018-38391	Roadwork Development (629) Grant	2021	N/A - Roadwork Dev. Grants do not contain commitments.		
10	Fairborn, City of	ODSA-GR-2018-35737	Roadwork Development (629) Grant	2021	N/A - Roadwork Dev. Grants do not contain commitments.		
11	Mahoning County Engineer's Office	ODSA-GR-2019-39408	Roadwork Development (629) Grant	2021	N/A - Roadwork Dev. Grants do not contain commitments.		
12	Montgomery County	ODSA-GR-2018-37977	Roadwork Development (629) Grant	2021	N/A - Roadwork Dev. Grants do not contain commitments.		
13	Morrow County Board of Commissioners	ODSA-GR-2018-37777	Roadwork Development (629) Grant	2021	N/A - Roadwork Dev. Grants do not contain commitments.		
14	Rootstown Township	ODSA-GR-2018-38147	Roadwork Development (629) Grant	2021	N/A - Roadwork Dev. Grants do not contain commitments.		
15	Solon, City of	ODSA-GR-2018-35394	Roadwork Development (629) Grant	2021	N/A - Roadwork Dev. Grants do not contain commitments.		

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Closeout List					Compliance %		Compliant
	Beneficiary/Borrower Name	Program Name	Program Type	Closeout Year	Job	Pay	
GRANTS (CONTINUED)							
16	Toledo Lucas County Port Authority	SFPN_2016_433174-NA	Roadwork Development (629) Grant	2021	N/A - Roadwork Dev. Grants do not contain commitments.		
17	Village of Jackson Center	ODSA-GR-2019-39255	Roadwork Development (629) Grant	2021	N/A - Roadwork Dev. Grants do not contain commitments.		
18	Village of West Jefferson	ODSA-GR-2018-35951	Roadwork Development (629) Grant	2021	N/A - Roadwork Dev. Grants do not contain commitments.		
19	Wood County Port Authority	ODSA-GR-2018-37194	Roadwork Development (629) Grant	2021	N/A - Roadwork Dev. Grants do not contain commitments.		
20	Wood County Port Authority	ODSA-GR-2018-38162	Roadwork Development (629) Grant	2021	N/A - Roadwork Dev. Grants do not contain commitments.		
21	Zanesville-Muskingum County Port Authority	ODSA-GR-2019-39271	Roadwork Development (629) Grant	2021	N/A - Roadwork Dev. Grants do not contain commitments.		
LOANS							
1	ASW.Pengg LLC	SFPR_2017_4232485	166 Direct Loan	2021	12%	16%	N
2	Black Lion Products, LLC	ODSA-LN-2017-32304	Regional 166 Direct Loan	2021	143%	N/A	Y
3	Blizzard Ranch Properties, LLC	ODSA-LN-2017-31465	Regional 166 Direct Loan	2021	83%	N/A	N
4	CBG Acquisitions, LLC	ODSA-LN-2018-37432	Regional 166 Direct Loan	2021	150%	N/A	Y
5	Celina Tent, Inc.	ODSA-LN-2017-28591	Regional 166 Direct Loan	2021	120%	N/A	Y
6	Coley's, Inc.	ODSA-LN-2018-36816	Regional 166 Direct Loan	2021	100%	N/A	Y
7	Environmental Data Systems LLC	SFPR_2016_4158907	Innovation Ohio Loan Fund	2021	65%	51%	N
8	Fourth & Race Redevelopment, LLC	ODSA-LN-2017-29800	166 Direct Loan	2021	100%	120%	Y
9	Franklin County Convention Facilities Authority	LN_2011_1636	166 Direct Loan	2021	545%	228%	Y
10	JTC Property LLC	ODSA-LN-2018-36813	Regional 166 Direct Loan	2021	119%	N/A	Y
11	Port of Greater Cincinnati Development Authority	ODSA-LN-2018-38393	166 Direct Loan	2021	400%	364%	Y
23	Sunrise Foods, Inc.	ODSA-LN-2018-35643	Regional 166 Direct Loan	2021	92%	N/A	N
13	True Label, Inc.	ODSA-LN-2017-32244	Regional 166 Direct Loan	2021	109%	N/A	Y
14	Zod, LLC	ODSA-LN-2016-20731	Regional 166 Direct Loan	2021	1167%	N/A	Y
JOB CREATION TAX CREDITS (JCTC)							
1	A.O. Smith Water Treatment	ODSA-TI-2018-35965	JCTC	2021	163%	130%	Y
2	Aerocontrolex Group, Inc.	ODSA-TI-2018-35708	JCTC	2021	106%	109%	Y
3	Airstream, Inc.	ODSA-TI-2018-34448	JCTC	2021	113%	120%	Y
4	Air Waves LLC	ODSA-TI-2018-35966	JCTC	2021	99%	128%	N
5	Aldi Inc. (Ohio)	ODSA-TI-2018-35962	JCTC	2021	111%	113%	Y
6	Alkermes, Inc.	SFPR_2014_3403867	JCTC	2021	110%	121%	Y

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Closeout List					Compliance %		Compliant
	Beneficiary/Borrower Name	Program Name	Program Type	Closeout Year	Job	Pay	
JCTC (CONTINUED)							
7	Alpont, LLC	SFPR_2016_4097992	JCTC	2021	97%	88%	N
8	Amazon.com Services Inc.	ODSA-TI-2017-31694	JCTC	2021	225%	309%	Y
9	American Retail Corporation	SFPR_2016_4165018	JCTC	2021	99%	97%	N
10	Ascensus, LLC (Chard, Snyder & Associates, Inc.)	SFPR_2016_4158948	JCTC	2021	88%	145%	N
11	AssureCare, LLC	ODSA-TI-2019-38988	JCTC	2021	96%	85%	N
12	BDO USA, LLP	SFPR_2016_4158427	JCTC	2021	31%	41%	N
13	Betco Corporation, Ltd.	ODSA-TI-2017-32057	JCTC	2021	100%	127%	Y
14	Blue Label Packaging Company	ODSA-TI-2018-38181	JCTC	2021	147%	183%	Y
15	Booz Allen Hamilton Inc.	ODSA-TI-2019-38861	JCTC	2021	118%	127%	Y
16	BoxCast Inc.	ODSA-TI-2017-31259	JCTC	2021	73%	116%	N
17	Boyd Watterson Asset Management, LLC	ODSA-TI-2018-34665	JCTC	2021	88%	207%	N
18	BWXT Nuclear Operations Group, Inc.	ODSA-TI-2018-37911	JCTC	2021	136%	137%	Y
19	Caret Holdings, Inc.	ODSA-TI-2018-35988	JCTC	2021	221%	282%	Y
20	Champlain Enterprises, LLC	ODSA-TI-2017-31696	JCTC	2021	100%	101%	Y
21	Chewy, Inc.	ODSA-TI-2018-37978	JCTC	2021	187%	308%	Y
22	CMG Strategy Co., LLC	ODSA-TI-2018-37895	JCTC	2021	104%	185%	Y
23	Covia Holdings LLC (Fairmount Santrol Inc.)	ODSA-TI-2018-34045	JCTC	2021	100%	76%	N
24	CPG International LLC	ODSA-TI-2018-38004	JCTC	2021	211%	339%	Y
25	Custom Pro Logistics, LLC	SFPR_2016_4158418	JCTC	2021	72%	68%	N
26	Dayton Freight Lines, Inc.	SFPR_2017_4180615	JCTC	2021	99%	129%	N
27	Deceuninck North America, LLC	ODSA-TI-2017-32102	JCTC	2021	142%	129%	Y
28	Empire Packing Company, L.P.	TI_2012_1004	JCTC	2021	182%	363%	Y
29	Equator Design Inc	ODSA-TI-2018-34036	JCTC	2021	98%	77%	N
30	Everstream Solutions LLC	ODSA-TI-2018-38369	JCTC	2021	104%	129%	Y
31	Exact Care Pharmacy, LLC	SFPR_2016_4140951	JCTC	2021	100%	113%	Y
32	First Solar, Inc.	ODSA-TI-2018-37192	JCTC	2021	90%	100%	N
33	Fluvitex USA Inc	SFPR_2016_4164294	JCTC	2021	138%	113%	Y
34	GB Food Inc	SFPN_2016_433372-NA	JCTC	2021	55%	48%	N
35	Inogen, Inc.	SFPR_2017_4180539	JCTC	2021	42%	66%	N
36	JAC Products, Inc.	ODSA-TI-2018-36435	JCTC	2021	83%	83%	N
37	JSW Steel USA Ohio Inc	ODSA-TI-2018-37965	JCTC	2021	72%	84%	N
38	King Memory LLC	SFPR_2017_4188947	JCTC	2021	61%	85%	N
39	Koorsen Fire & Security, Inc.	ODSA-TI-2018-34944	JCTC	2021	132%	280%	Y
40	London Computer Systems, Inc.	ODSA-TI-2017-32140	JCTC	2021	117%	115%	Y
41	LSI Industries Inc.	ODSA-TI-2019-38967	JCTC	2021	76%	98%	N
42	Macy's Corporate Services, LLC	ODSA-TI-2018-35646	JCTC	2021	151%	182%	Y
43	MCPc, Inc.	ODSA-TI-2017-31880	JCTC	2021	70%	85%	N
44	Medpace, Inc.	SFPR_2016_4158901	JCTC	2021	100%	191%	Y
45	MetalX LLC	ODSA-TI-2017-31687	JCTC	2021	75%	92%	N
46	Modular Assembly Innovations LLC	ODSA-TI-2018-34456	JCTC	2021	0%	0%	N

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Closeout List					Compliance %		Compliant
	Beneficiary/Borrower Name	Program Name	Program Type	Closeout Year	Job	Pay	
JCTC (CONTINUED)							
47	Multi-Color Corporation	SFPR_2014_3383199	JCTC	2021	104%	198%	Y
48	National Beef Ohio, LLC	ODSA-TI-2018-35632	JCTC	2021	107%	198%	Y
49	Nehemiah Manufacturing Company LLC	SFPR_2016_4159348	JCTC	2021	101%	113%	Y
50	NRP Investments LLC	SFPR_2017_4186665	JCTC	2021	139%	188%	Y
51	OHI Greenhouse, LLC	SFPR_2016_4158872	JCTC	2021	136%	151%	Y
52	Ohio Pack, LLC	SFPR_2016_4159318	JCTC	2021	73%	61%	N
53	Progressive Casualty Insurance Company/Progressive Investment Company	ODSA-TI-2017-31693	JCTC	2021	109%	129%	Y
54	Q Labs, LLC	SFPR_2014_3385090	JCTC	2021	142%	152%	Y
55	QuEST Global Services-NA, Inc.	ODSA-TI-2018-38370	JCTC	2021	90%	89%	N
56	Radiology Partners Management, LLC	ODSA-TI-2019-38768	JCTC	2021	109%	124%	Y
57	Relink Medical LLC	ODSA-TI-2018-38349	JCTC	2021	93%	102%	N
58	Revolucion Holding, Inc.	ODSA-TI-2018-37545	JCTC	2021	240%	308%	Y
59	Rimeco Products, Inc.	ODSA-TI-2018-38151	JCTC	2021	61%	49%	N
60	Sauder Woodworking Co.	SFPR_2014_3105600	JCTC	2021	75%	83%	N
61	SEA, Ltd.	SFPR_2017_4190031	JCTC	2021	97%	101%	N
62	Search Discovery, Inc	ODSA-TI-2018-37244	JCTC	2021	68%	57%	N
63	Sims-Lohman, Inc.	ODSA-TI-2018-37896	JCTC	2021	92%	102%	N
64	SJN Data Center, LLC	SFPR_2016_4159331	JCTC	2021	93%	107%	N
65	St. Bernard Soap Company	ODSA-TI-2018-34034	JCTC	2021	87%	138%	N
66	Tarkett USA, Inc.	ODSA-TI-2018-37583	JCTC	2021	108%	90%	N
67	The Heitmeyer Group, LLC	ODSA-TI-2018-35967	JCTC	2021	110%	127%	Y
68	Titanium Metals Corporation	ODSA-TI-2018-38358	JCTC	2021	125%	115%	Y
69	TPAM INC.	ODSA-TI-2018-35639	JCTC	2021	90%	73%	N
70	Trelleborg Sealing Profiles US, Inc.	ODSA-TI-2017-31326	JCTC	2021	95%	78%	N
71	Trew, LLC	ODSA-TI-2019-38892	JCTC	2021	143%	140%	Y
72	Trinity Health Corporation	ODSA-TI-2018-38402	JCTC	2021	88%	126%	N
73	Universal Windows Direct, Inc.	SFPR_2016_4158412	JCTC	2021	167%	291%	Y
74	UPS Supply Chain Solutions, Inc.	ODSA-TI-2017-31258	JCTC	2021	118%	128%	Y
75	Veeva Systems Inc.	ODSA-TI-2018-34478	JCTC	2021	221%	363%	Y
76	Venture Products Inc	ODSA-TI-2017-32113	JCTC	2021	95%	105%	N
77	Waypoint Aviation LLC	SFPR_2015_3800647	JCTC	2021	36%	22%	N
78	Zaner-Bloser Inc	SFPR_2016_4141955	JCTC	2021	92%	110%	N

Note: for Roadwork Development grants, outside of completing the roadwork project, contract language for these awards do not require commitments such as job creation or retention. Instead, they contain aspirational commitments. Annual report submissions do not require disclosure of aspirational commitment progress. Project status is evaluated from project updates with grantee and review of the reimbursement request details, which are typically at the end of the project.

Procedure 2

- A. We sorted the list obtained in Procedure 1 by type of economic development awards provided (the three types are Grants, Loans, and Tax Credits). We identified 113 total awards comprised of 78 Tax Credits, 21 Grants, and 14 Loans. See the listing in Procedure 1.E. above.
- B. We haphazardly selected awards recipients equal to 10% of the items from each award type category, which resulted in a sample less than 20 awards. Therefore, we selected additional awards from each category using a weighted average, resulting in a sample of 14 Tax Credits, four Grants, and two Loans for a total sample size of 20. See Procedure 3.A. through 3.C. below for the related sample items.
- C. We obtained from each selected award recipient the necessary documentation to support the performance metrics they reported in their annual report submitted to the Department. All required documentation was provided, except for the Port of Greater Cincinnati Development Authority, as noted in procedure 3.B. below and five JCTC recipients indicated in the table for procedure 3.C. below.

Procedure 3

We inspected the supporting documentation obtained from the award recipients selected in Procedure 2 to ascertain the following, based on the applicable award type (as listed below), and agreed the information to the annual report:

A. Grants (including Roadwork Development)

Closeout List			Agreement & Amendments		
	Beneficiary/Borrower Name	Program Type	Job Commitments		Loan/Grant Amount
			Created	Retained	
1	Bryan, City of	Roadwork Development (629) Grant	30	69	\$ 300,000
2	City of Parma	Roadwork Development (629) Grant	60	156	\$ 75,000
3	Rootstown Township	Roadwork Development (629) Grant	16	18	\$ 55,352
4	Toledo Lucas County Port Authority	Roadwork Development (629) Grant	110	104	\$ 300,000

- 1. Funds were only used for costs incurred to complete the project. No exceptions were noted.
- 2. Project costs were paid prior to disbursement of grant funds and consisted only of eligible reimbursable costs. No exceptions were noted.
- 3. Reimbursement was based on the appropriate percentage of the actual eligible costs. Costs in excess of grant funds were secured from non-public sources. No exceptions were noted.
- 4. If applicable, grantee met the prevailing wage requirement under Ohio Rev. Code Chapter 4115. However, wage rate requirements were not applicable to all four of the items selected.

5. Grantee expended funds and completed the project within the time period set forth in the agreement. No exceptions were noted.
6. Grantee met the job requirements per the Agreement. For workforce development, this would include training the agreed-upon new and incumbent employees. No exceptions were noted.

B. Loans

<i>Closeout List</i>			<i>Agreement & Amendments</i>		
	Beneficiary/Borrower Name	Program Type	Job Commitments		Loan/Grant Amount
			Created	Retained	
1	CBG Acquisitions, LLC	Regional 166 Direct Loan	30	0	\$ 500,000
2	Port of Greater Cincinnati Development Authority	166 Direct Loan	0	3	\$ 7,425,000

1. Proceeds of the loan were used to pay for the payment of allowable costs relating to the project. CBG Acquisitions were compliant. No documentation was available from Port of Greater Cincinnati Development Authority concerning their use of loan proceeds, and it was, therefore, noncompliant.
2. The Borrower provided the required equity funding by the completion date. No exceptions were noted.
3. All wages paid to laborers and mechanics employed were paid at the prevailing rate of wages or above. CBG Acquisitions were compliant. No documentation was available from Port of Greater Cincinnati Development Authority concerning their payment of prevailing wage rates, and it was, therefore, noncompliant.
4. The Borrower made all of their loan repayments timely. No exceptions were noted.
5. The Borrower met the job requirements per the Agreement. CBG Acquisitions were compliant. No documentation was available from Port of Greater Cincinnati Development Authority confirming jobs created or retained, and it was, therefore, noncompliant.
6. The Borrower maintained proper insurance coverage. CBG Acquisitions were compliant. No documentation was available from Port of Greater Cincinnati Development Authority confirming insurance coverage, and it was, therefore, noncompliant.
7. The Borrower received an environmental audit of the project facilities. No exceptions were noted.

C. Tax Credits

Closeout List		Annual Report (2021)				Agreed to Supp.
	Beneficiary/Borrower Name	Jobs Reported	Reported Payroll	Reported Ohio Payroll	Income Tax Paid (rounded)	
1	Aldi Inc. (Ohio)	274	\$ 11,974,579	\$ 11,974,579	\$ 347,857	Y
2	Ascensus, LLC (Chard, Snyder & Associates, Inc.)	220	\$ 12,240,387	\$ 12,240,387	\$ 337,491	N
3	BoxCast Inc.	70	\$ 7,278,902	\$ 6,035,699	\$ 178,031	Y
4	Empire Packing Company, L.P.	363	\$ 18,151,776	\$ 0	\$ 489,545	Y
5	JSW Steel USA Ohio Inc *	352	\$ 17,418,553	\$ 17,418,553	\$ 353,999	N
6	Macy's Corporate Services, LLC	618	\$ 24,731,568	\$ 24,694,072	\$ 548,584	Y
7	National Beef Ohio, LLC	290	\$ 21,963,450	\$ 20,719,296	\$ 606,808	Y
8	OHI Greenhouse, LLC	34	\$ 1,508,797	\$ 1,508,797	\$ 37,886	Y
9	Radiology Partners Management, LLC	121	\$ 10,315,051	\$ 10,315,051	\$ 0	Y
10	Sauder Woodworking Co. *	1,811	\$ 76,796,786	\$ 73,377,524	\$ 1,840,256	N
11	St. Bernard Soap Company *	305	\$ 18,938,874	\$ 18,938,874	\$ 588,517	N
12	TPAM Inc. *	27	\$ 1,203,283	\$ 1,153,438	\$ 31,669	N
13	Universal Windows Direct, Inc.	147	\$ 15,379,984	\$ 15,379,984	\$ 530,820	N
14	Waypoint Aviation LLC *	16	\$ 614,741	\$ 614,741	\$ 9,632	N

* Note: The selected JCTC beneficiary did not provide supporting documentation to agree to annual report.

1. The award recipient's total payroll, Ohio payroll, Ohio income tax paid, and total jobs (created and/or retained) reported agreed to supporting documentation for seven of the 14 JCTC award recipients (50%), without exception. For the remaining seven of 14 JCTC award recipients (50%), supporting documentation did not agree to the amounts reported in the beneficiaries' annual reports, as noted in the table above.

Procedure 4

- A. Based on the results of procedures 1, 2, and 3 above, we compiled a listing of each award recipient who was not in compliance with the performance metrics, as specified in the terms and conditions of the award.
- B. We provided the listing from 4.A. above to the Attorney General, as required by Ohio Rev. Code 117.55, under separate cover on May 17, 2023.

We were engaged by the Department to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Department's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Department and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

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Keith Faber
Auditor of State
Columbus, Ohio

May 17, 2023

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OHIO AUDITOR OF STATE KEITH FABER



OHIO DEPARTMENT OF DEVELOPMENT ECONOMIC DEVELOPMENT AWARDS

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 5/30/2023

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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www.ohioauditor.gov