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Ashtabula County Growth Corporation Ashtabula County 25 West Jefferson Street Jefferson, Ohio 44047

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Ashtabula County Growth Corporation, Ashtabula County, (the Corporation) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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.

We obtained written representation from the governing Board that the Corporation had no cash, assets, liabilities, revenues or expenditures during the years ended December 31, 2018 and 2017.

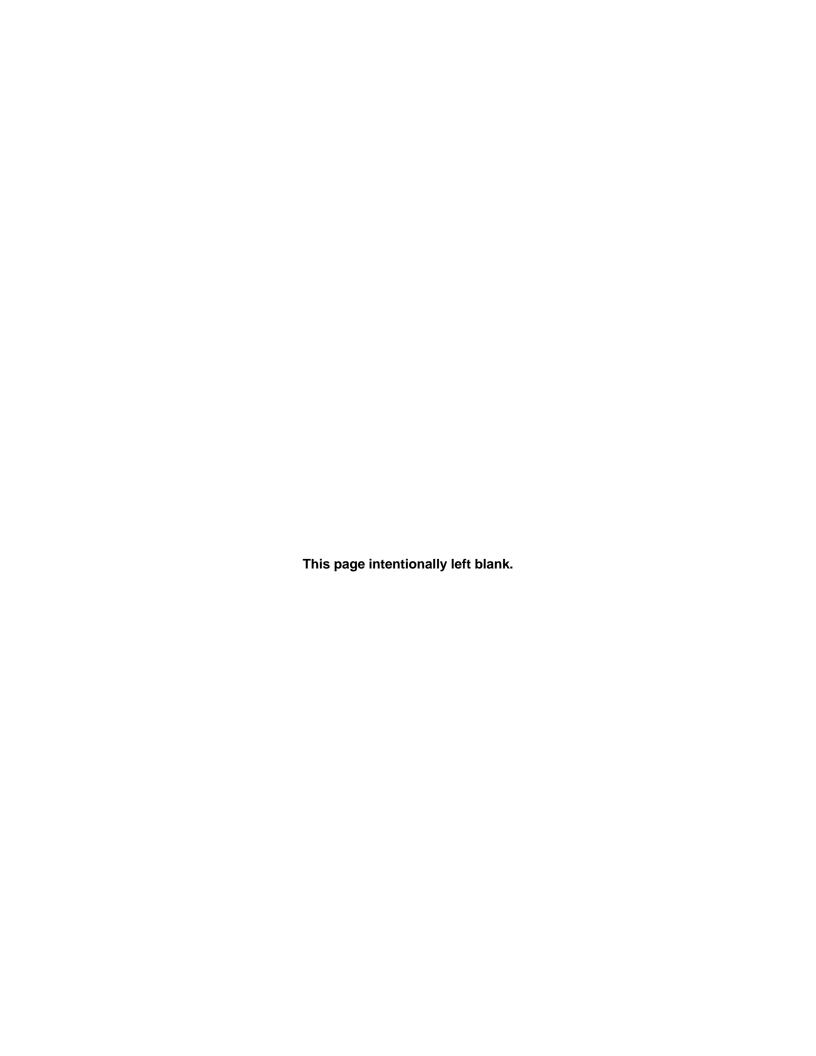
Based on the results of our procedures, we found the following compliance issue to report.

Current Year Observations

We noted the Corporation did not file its annual financial reports in a timely manner for the years ended December 31, 2018 and 2017. The initial filings of no activity were completed on May 15, 2019 and September 18, 2018, respectfully, and revised format filings for both years were completed on April 17, 2020. Ohio Rev. Code § 1724.05 requires the Corporation to file annual financial reports with the Auditor of State within 120 days of the fiscal year end. We recommend the Corporation file the annual financial reports within 120 days of the fiscal year end.

Keith Faber **Auditor of State** Columbus, Ohio

April 23, 2020





ASHTABULA COUNTY GROWTH CORPORATION

ASHTABULA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

CLERK OF THE BUREAU

Susan Babbitt

CERTIFIED MAY 5, 2020