

OHIO AUDITOR OF STATE
KEITH FABER



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September 25, 2023

Jill A. Davidson, County Auditor
15 South Court Street, Room 330
Athens, Ohio 45701

Dear Ms. Davidson:

On August 6, 2021, our office certified the audit report submitted by your independent public accountant, Julian and Grube, Inc., for Athens County for the fiscal year ended December 31, 2020. The independent public accountant has contacted our office and requested that the original report be replaced with a modified report. The Schedule of Expenditures of Federal Awards (SEFA) originally omitted a \$17,518,000 loan from the United States Department of Agriculture. This required an update to the SEFA, the audit of an additional major program, the addition of several material weakness/non-compliance comments in the Schedule of Findings and including a Corrective Action Plan.

Notification of this reissuance has been sent to all parties which received a copy of the original report directly from our office. Please send a copy of this report to the Single Audit Clearinghouse and any pass through entities which you were required to submit a copy of your reporting package. Also, notify those parties which may have requested/received a copy of the original report from your office. If you have any questions or concerns, please contact me at (614) 466-3597.

Sincerely,

KEITH FABER
Auditor of State

A handwritten signature in cursive script that reads "Brad Blake".

Brad Blake
Director of Quality Assurance

Enclosure