



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



One Government Center, Suite 1420
Toledo, Ohio 43604-2246
(419) 245-2811 or (800) 443-9276
NorthwestRegion@ohioauditor.gov

Gibsonburg Economic Development Corporation
Sandusky County
526 North Webster Street
Gibsonburg, Ohio 43431

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Gibsonburg Economic Development Corporation, Sandusky County, Ohio (the EDC) 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 EDC's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the EDC's financial statements, transactions or balances for the years ended December 31, 2018 and 2017.

The EDC'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 EDC had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2018 and 2017.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

June 18, 2019

This page intentionally left blank.

OHIO AUDITOR OF STATE KEITH FABER



GIBSONBURG ECONOMIC DEVELOPMENT CORPORATION

SANDUSKY 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.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 2, 2019**