



Dave Yost • Auditor of State



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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 Growth Corp.) for the years ended December 31, 2014 and 2013.

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 Growth Corp's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Growth Corp.'s financial statements, transactions or balances for the years ended December 31, 2014 and 2013.

The Growth Corp'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 Ashtabula County Growth Corporation had no cash, assets, liabilities, revenues or expenses during the years ended.

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Dave Yost Auditor of State

September 9, 2015

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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.

Susan Babbett

CLERK OF THE BUREAU

CERTIFIED SEPTEMBER 24, 2015

> 88 East Broad Street, Fourth Floor, Columbus, Ohio 43215-3506 Phone: 614-466-4514 or 800-282-0370 Fax: 614-466-4490 www.ohioauditor.gov