



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Tallmadge Grow, Inc.  
Summit County  
46 North Avenue  
Tallmadge, OH 44278

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Tallmadge Grow, Inc., Summit 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.

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

## **Current Year Observations**

1. Ohio Rev. Code §1724.05 requires the Corporation to submit unaudited financial statements in conformance with generally accepted accounting principles within 120 days of fiscal year end to the Auditor of State. The Corporation did not file a timely financial report for both 2018 and 2017.

The Corporation should file their financial statements within the Hinkle System before the required 120 day deadline.

## **Current Status of Matters Reported in our Prior Engagement**

Our prior audit for the years ended December 31, 2016 and 2015 included a late report filing for 2016 and no report filing for 2015.

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

Keith Faber  
Auditor of State

Columbus, Ohio

July 11, 2019

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**TALLMADGE GROW, INC**

**SUMMIT 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 23, 2019**