



**HANCOCK COUNTY LANDFILL  
HANCOCK COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 1998**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**





STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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## REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners  
Hancock County  
300 South Main Street  
Findlay, Ohio 45840  
and The Director, Ohio Environmental Protection Agency

We have audited in accordance with *Government Auditing Standards*, the general-purpose financial statements of Hancock County for the year ended December 31, 1998, and have issued our unqualified report thereon dated June 15, 1999.

We have also performed the procedures described in the following paragraph as prescribed by Ohio Administrative Code §§ 3745-27-15(L)(3)(c), 3745-27-16(L)(3)(c) and 3745-27-18(L)(3)(c), solely to assist you in complying with the reporting requirements of Ohio Administrative Code §§ 3745-27-15(L)(3)(a), 3745-27-16(L)(3)(a) and 3745-27-18(L)(3)(a) as they relate to the financial tests associated with estimated landfill final closure, postclosure and corrective measure costs. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we will make representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.

In a letter to the Ohio Environmental Protection Agency, January 26, 2000, the Hancock County Auditor of the Hancock County Landfill specified that certain amounts were derived from the independently audited financial statements of Hancock County. As required by Ohio Administrative Code §§ 3745-27-15(L)(3)(c), 3745-27-16(L)(3)(c) and 3745-27-18(L)(3)(c) we have agreed the "Total Annual Revenue" from Line 6 of Alternative 2, included in the letter, to the General-Purpose Financial Statements of Hancock County for the year ended December 31, 1998.

The amounts in line 6 agreed to the general-purpose financial statements of Hancock County, or can be computed from amounts appearing therein. We followed the definition for line 6 included in the *State Support Document for the Local Government Financial Test*, issued November 27, 1996 by the USEPA.

We were not engaged to, and did not, audit the letter prepared by the Hancock County Auditor the objective of which would be the expression of an opinion on the letter. Accordingly, we will not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Board of Commissioners  
Hancock County  
and The Director, Ohio Environmental Protection Agency  
Report of Independent Accountants on Applying Agreed-Upon Procedures  
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This report is intended solely for the use of the specified users listed above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

**Jim Petro**  
Auditor of State

January 26, 2000



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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## HANCOCK COUNTY LANDFILL

### 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  
MARCH 7, 2000