



**Auditor of State  
Betty Montgomery**





**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Henry County  
660 N. Perry Street  
P.O. Box 546  
Napoleon, Ohio 43545-0546  
and  
The Director,  
Ohio Environmental Protection Agency

Other Independent Auditors have audited, in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States, the general-purpose financial statements of Henry County (the County) for the year ended December 31, 2002, and have separately issued an unqualified report thereon dated June 20, 2003

In a letter to the Ohio Environmental Protection Agency dated August 12, 2003 (the Letter), the Auditor of Henry County specified that certain amounts disclosed in that Letter were derived from the independently audited financial statements referred to in the first paragraph above.

We have performed the procedures described below as agreed to by the Board of Commissioners and by the Ohio Environmental Protection Agency, solely to assist you in determining that certain amounts reported in the Letter agreed to, or can be computed from, amounts presented in the audited general-purpose financial statements. The County's management is responsible for the information presented in the Letter. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the addressees. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

As required by Ohio Administrative Code Sections 3745-27-15(L)(5)(c), 3745-27-16(L)(5)(c) and 3745-27-18(M)(5)(c), we have agreed the following amounts included in the Letter to the audited financial statements:

Alternative 2, <u>Line No.</u>	
5	Total assured environmental costs
6	Total annual revenue

The amount on line 5 agreed to the general-purpose financial statements of Henry County, or can be computed from amounts appearing therein. Line 5 includes total assured environmental costs following Governmental Accounting Statement Number 18. The amount on line 6 differed from the general-purpose financial statements by \$928. Line 6 showed total annual revenue of \$19,302,769 and the general-purpose financial statement amount was \$19,301,841. 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 conduct an examination, the objective of which would be to express an opinion on the Letter. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the addressees listed above and should not be used by anyone else.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

September 30, 2003



**Auditor of State  
Betty Montgomery**

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**HENRY COUNTY LANDFILL**

**HENRY 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  
OCTOBER 16, 2003**