



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Holmes County Commissioners
Holmes County
2 Court Street
Millersburg, Ohio 44654
and
The Director,
Ohio Environmental Protection Agency

We have audited, in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Holmes County, Ohio, for the year ended December 31, 2010, and have separately issued our unqualified report thereon dated August 5, 2011. These statements present the landfill as a major enterprise fund and also within the County's business-type activities.

The County declined to prepare the Chief Financial Officer's letter to the Ohio Environmental Protection Agency required by Ohio Administrative Code Sections 3745-27-15(L)(5)(a) and 3745-27-16(L)(5)(a).

Therefore, we were unable to perform the agreed-upon procedures required by Ohio Administrative Code Sections 3745-27-15(L)(5)(c) and 3745-27-16(L)(5)(c).

We were also not engaged to, and did not conduct an examination, the objective of which would be to express an opinion on the Letter, had the letter been prepared. 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 "Dave Yost".

Dave Yost
Auditor of State

August 5, 2011

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HOLMES COUNTY LANDFILL

HOLMES 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
SEPTEMBER 13, 2011**