

DEFIANCE COUNTY LANDFILL
DEFIANCE COUNTY
JANUARY 1, 2017 TO DECEMBER 31, 2017
AGREED-UPON PROCEDURES



Dave Yost • Auditor of State

Board of Commissioners
Defiance County Landfill
500 Second Street, Suite 301
Defiance, Ohio 43512

We have reviewed the *Independent Auditor's Report* of the Defiance County Landfill, prepared by Julian & Grube, Inc., for the audit period January 1, 2017 through December 31, 2017. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Defiance County Landfill is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

August 29, 2018

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Julian & Grube, Inc.
Serving Ohio Local Governments

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Defiance County
500 Second Street, Suite 301
Defiance, Ohio 43512
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 Defiance County, Ohio for the year ended December 31, 2017, and have separately issued our unmodified report thereon dated June 21, 2018. These statements present the landfill as a major enterprise fund and also within Defiance County's business-type activities.

In a letter to the Ohio Environmental Protection Agency dated July 12, 2018 (the Letter), the County Auditor of the Defiance County Landfill 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 Defiance County, Ohio, 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 basic financial statements. Defiance County's management is responsible for the information presented in the Letter. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. 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) and 3745-27-16(L)(5)(c), we have agreed the following amounts included in the Letter to the audited financial statements:

Alternative 2, Line No.

- 5 Total assured environmental costs
- 6 Total annual revenue

The amounts on line 6 agree to the basic fund financial statements of Defiance 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. Line 5 includes total assured environmental costs reported in the fund financial statements following Governmental Accounting Statement Number 18.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion respectively, on the letter. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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This report is to provide assistance in the evaluation that certain amounts reported in the Letter agreed to, or can be computed from, amounts presented in the audited basic financial statement for the year ended December 31, 2017 and is not suitable for any other purpose.

Julian & Grube, Inc.

Julian & Grube, Inc.
July 12, 2018



Dave Yost • Auditor of State

DEFIANCE COUNTY LANDFILL

DEFIANCE 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 11, 2018**