

**CITY OF WILLOUGHBY  
LANDFILL  
LAKE COUNTY, OHIO**

***AGREED-UPON PROCEDURES***

**FOR THE YEAR ENDED  
DECEMBER 31, 2023**



[www.reacpa.com](http://www.reacpa.com)



OHIO AUDITOR OF STATE  
KEITH FABER



65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

Members of Council  
City of Willoughby  
One Public Square  
Willoughby, Ohio 44094

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the City of Willoughby Landfill, Lake County, prepared by Rea & Associates, Inc., for the period January 1, 2023 through December 31, 2023. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

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. The City of Willoughby is responsible for compliance with these laws and regulations.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

**July 12, 2024**

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**City of Willoughby Landfill**  
**Lake County, Ohio**  
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City of Willoughby Members of Council and Management  
Lake County  
One Public Square  
Willoughby, Ohio 44094  
and  
The Director,  
Ohio Environmental Protection Agency  
50 W. Town Street, Suite 700  
Columbus, Ohio 43215

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

We have audited, in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the City of Willoughby, Lake County, Ohio (the City) for the year ended December 31, 2023, and have separately issued our unmodified report thereon dated June 24, 2024. These statements present the landfill within the City's general fund and governmental activities.

In a letter to the Ohio Environmental Protection Agency dated June 24, 2024 (the Letter), the Director of Finance of the City of Willoughby, 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 on the City of Willoughby. The City of Willoughby's management is responsible for the information presented in the Letter.

The City of Willoughby has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of solely providing assistance to 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. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. This report may not be suitable for any other purpose. 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 the City of Willoughby, 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.

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We were engaged by the City of Willoughby to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, 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.

We are required to be independent of the City of Willoughby and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

*Rea & Associates, Inc.*

Rea & Associates, Inc.  
Medina, Ohio  
June 24, 2024



# OHIO AUDITOR OF STATE KEITH FABER



## CITY OF WILLOUGHBY LANDFILL FINANCIAL ASSURANCE CERTIFICATION

LAKE COUNTY

### AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 7/25/2024**

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)