



JIM PETRO
AUDITOR OF STATE

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

Honorable County Commissioners
Montgomery County
451 West Third Street
Dayton, Ohio 45422
and
The Director,
Ohio Environmental Protection Agency
1800 Water Mark Drive
Columbus, Ohio 43216

We have audited, in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States, the general purpose financial statements of Montgomery County for the year ended December 31, 2001, and have separately issued our unqualified report thereon dated June 26, 2002.

In a letter to the Ohio Environmental Protection Agency dated June 28, 2002 (the Letter), the Montgomery County Auditor, 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 Montgomery County 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 Montgomery County Auditor's Office 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)(3)(c), 3745-27-16(L)(3)(c) and 3745-27-18(L)(3)(c), we have agreed "Total Annual Revenues" from Line 6 of Alternative 2, included in the letter dated June 28, 2002 to the financial statements.

The amount on line 6 agreed to the general purpose financial statements of Montgomery County, or can be computed from amounts appearing therein. We followed the definitions 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

A handwritten signature in black ink, appearing to read "Jim Petro".

Jim Petro
Auditor of State

June 28, 2002



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MONTGOMERY COUNTY LANDFILL

MONTGOMERY 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
AUGUST 1, 2002**