



**CITY OF MARION LANDFILL ASSURANCE
MARION COUNTY**

**AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2012**



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

City of Marion
233 West Center Street
Marion, Ohio 43302
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 City of Marion, Marion County, Ohio, (the City) for the year ended December 31, 2012, and have separately issued our report thereon dated September 6, 2013, wherein we qualified our opinion on the City's Aquatic Center major enterprise fund. The City's Aquatic Center did not maintain documentation that would provide assurance as to the completeness of revenues for memberships, daily admissions and concessions reported as charges for services. These charges for services were reported at \$271,288 for the year ended December 31, 2012 which is 96% of total operating revenues reported in the Aquatics Center Fund. We were unable to obtain sufficient appropriate audit evidence regarding the Aquatics Center charges for services and were unable to determine whether adjustments to the financial statement amounts were necessary. These statements present the landfill as a major enterprise fund and also within the City's business-type activities.

In a letter to the Ohio Environmental Protection Agency dated September 30, 2013 (the Letter), the Marion City 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 the City of Marion City Council 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. The City's management is responsible for the information presented in the Letter. 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*. 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 amount on line 6 agrees to the basic fund financial statements of the City of Marion, 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.

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 is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

October 24, 2013



Dave Yost • Auditor of State

CITY OF MARION LANDFILL ASSURANCE

MARION 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
JANUARY 30, 2014