

City of Westlake Landfill Cuyahoga County

**Agreed-Upon Procedures Report
For the Year Ended December 31, 2018**

OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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(800) 282-0370

Members of Council
City of Westlake Landfill
27700 Hilliard Blvd
Westlake, Ohio 44145

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the City of Westlake Landfill, Cuyahoga County, prepared by Ciuni & Panichi, Inc., for the period January 1, 2018 through December 31, 2018. 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 Westlake Landfill is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads 'Keith Faber'.

Keith Faber
Auditor of State
Columbus, Ohio

August 16, 2019

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City of Westlake Landfill

For the Year Ended December 31, 2018

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Members of City Council
City of Westlake
and
Craig W. Butler, Director
Ohio Environmental Protection Agency

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the City of Westlake, Cuyahoga County, Ohio (the "City"), for the year ended December 31, 2018, and have separately issued our unmodified report thereon dated June 26, 2019.

In a letter to the Ohio Environmental Protection Agency dated June 26, 2019 (the "Letter"), Prashant Shah, Director of Finance of the City of Westlake, 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 enumerated below, which were agreed to by the City 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 for the year ended December 31, 2018. The City's management is responsible for the information presented in the Letter. The sufficiency of these procedures is solely the responsibility of these parties specified in the 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 basic financial statements:

Alternative 2, Line No.

5	Total assured environmental costs: \$310,365
6	Total annual revenue: \$65,220,822

The amount on line 6 agrees to the audited basic financial statements of the City, 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 audited basic financial statements following Governmental Accounting Standards Board Statement Number 18.

Members of City Council
City of Westlake
and
Craig W. Butler, Director
Ohio Environmental Protection Agency

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable engagement standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of 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 would have been reported to you.

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, 2018, and is not suitable for any other purpose.

Cimini + Panichi, Inc.

Cleveland, Ohio
June 26, 2019



FINANCE DEPARTMENT

27700 Hilliard Blvd. Phone 440.871.3300
Westlake, OH 44145 Fax 440.617.4284

June 26, 2019

Laurie A. Stevenson, Director
Ohio Environmental Protection Agency
P.O. Box 1049
50 West Town Street
Columbus, Ohio 43216-1049

Letter from Chief Financial Officer

Dear Mr. Butler:

I am the Chief Financial Officer of the City of Westlake, 27700 Hilliard Boulevard, Westlake, Ohio. This letter is in support of this local government's use of the financial test to demonstrate financial assurance, as specified in Chapter 3745-27 of the Administrative Code.

1. This local government is the owner or operator of the following facilities for which financial assurance for final closure or post-closure care or corrective measures is demonstrated through the financial test specified in Chapter 3745-27 of the Administrative Code and/or this local government is the owner or operator of the following facilities for which financial assurance for any other environment obligation are assured by a financial test. The current final closure, post-closure, and/or corrective measures cost estimates provided for by the test are shown for each facility:

Ranney Park Landfill
28000 Ranney Parkway
Westlake, Ohio 44145
Cuyahoga County

Current post-closure estimate	\$310,365
Current corrective measures cost estimate	<u>\$ 0</u>
Total cost estimate	\$310,365

2. This local government is the owner or operator of the following facilities for which financial assurance for final closure or, if a sanitary landfill facility, post-closure care or corrective measures, is not demonstrated to the Ohio Environmental Protection Agency through the financial test or any other financial assurance mechanism specified in Chapter 3745-27 of the Administrative Code. The

current final closure, post-closure, and/or corrective measures cost estimates not covered by such financial assurance are shown for each facility: None.

The fiscal year of this local government ends on December 31. The figures for the following items marked with an asterisk are derived from this local government's independently audited, year-end financial statements for the most recently completed fiscal year, ended December 31, 2018.

ALTERNATIVE II

1. Sum of current final closure, post-closure, and/or corrective measures cost estimates and any other environmental obligations assured by a financial test (total of all cost estimates shown in the two paragraphs above): \$310,365.
2. Current bond rating of most recent issuance and name of rating service: Aaa:Moody's Investment Services.
3. Date of issuance of bond: March 26, 2014.
4. Date of maturity of bond: various through December 1, 2044.
5. Total assured environmental costs: \$ 310,365.
6. Total annual revenue: \$ 65,220,822

YES NO

7. Is line 5 divided by line 6 less than or equal to 0.43?..... X

I hereby certify that the wording of this letter is identical to the wording specified in paragraph (H) of rule 3745-27-17 of the Administrative Code as such rule was constituted on the date shown immediately below. I further certify the following: (1) that the local government's financial statements are prepared in conformity with generally accepted accounting principles for governments; (2) that the local government has not operated at a deficit equal to five per cent or more of total annual revenue in either of the past two fiscal years; (3) that the local government is not in default on any outstanding general obligations bonds; and, (4) that the local government does not have outstanding general obligations rated less than BBB as issued by "Standard and Poor's" or Baa as issued by "Moody's."

Sincerely,



Prashant Shah
Director of Finance

OHIO AUDITOR OF STATE KEITH FABER



CITY OF WESTLAKE LANDFILL

CUYAHOGA 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 29, 2019**