



**DKMM SOLID WASTE DISTRICT  
KNOX COUNTY  
AGREED-UPON PROCEDURES  
FOR THE YEARS ENDED DECEMBER 31, 2021 - 2020**

313 Second St.  
Marietta, OH 45750  
740 373 0056

1907 Grand Central Ave.  
Vienna, WV 26105  
304 422 2203

150 W. Main St., #A  
St. Clairsville, OH 43950  
740 695 1569

1310 Market St., #300  
Wheeling, WV 26003  
304 232 1358

749 Wheeling Ave., #300  
Cambridge, OH 43725  
740 435 3417

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OHIO AUDITOR OF STATE  
KEITH FABER



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Columbus, Ohio 43215  
IPARreport@ohioauditor.gov  
(800) 282-0370

Board of Directors  
DKMM Solid Waste District  
117 E. High Street, Suite 257  
Mt. Vernon, Ohio 43050

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the DKMM Solid Waste District, Knox County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period January 1, 2020 through December 31, 2021. 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 DKMM Solid Waste District 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

August 24, 2022

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**DKMM SOLID WASTE DISTRICT**

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

DKMM Solid Waste District  
117 E. High Street, Suite 257  
Mt. Vernon, Ohio 43050

We have performed the procedures enumerated below, which were agreed to by the Board of Directors and the management of the **DKMM Solid Waste District**, (the District) receipts, disbursements and balances recorded in the District's cash basis accounting records for the years ended December 31, 2021 and 2020 and certain compliance requirements related to these transactions and balances, included in the information provided to us by the management of the District. The District is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District.

The Board of Directors and the management of the District have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the District's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2021 and 2020, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. No other party acknowledged the appropriateness of the. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

### Cash and Investments

1. Knox County is the custodian for the District's deposits and therefore the County's deposit and investment pool holds the Districts assets. We confirmed the District's fund balances reported on its December 31, 2021, Financial Report to the balances reported in Knox County's accounting records. The amounts agreed.

Tax - Accounting - Audit - Review - Compilation - Agreed Upon Procedure - Consultation - Bookkeeping - Payroll - Litigation Support - Financial Investigations  
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**Cash and Investments (Continued)**

2. We agreed the January 1, 2020 beginning fund balances recorded in the Financial Report to the December 31, 2019 balance in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2021 beginning fund balances recorded in the Financial Report to the December 31, 2020 balance in the Financial Report. We found no exceptions.

**Tipping Fees**

1. We confirmed the amounts paid from Cherokee Run Landfill, Crawford Co. Landfill, and Noble Road Landfill to the District during 2021 and 2020. They confirmed payment of the following amounts to the District:

<b>Company</b>	<b>2021 Payments</b>	<b>2020 Payments</b>
Cherokee Run Landfill	\$71,199.66	\$69,278.70
Crawford Co. Landfill	\$321,628.86	\$300,191.10
Noble Road Landfill	\$58,226.76	\$109,558.92

- a. We compared the amount confirmed with the amount the District recorded in its receipt records. We noted there were issues confirming the 2020 amounts from the landfills. The Cherokee Run Landfill Confirmation reported \$6,094 less in 2020 than what the District recorded. The Crawford County Landfill reported \$41,909 less in 2020 than what the District recorded. The Noble Road Landfill reported \$15,911 less in 2020 than what the District recorded. The District was able to provide sufficient evidence to support the variances with no adjustments needed. We found no other exceptions.
  - b. We inspected the Audit Trail by Account to determine whether these receipts were allocated to the proper fund. We found no exceptions.
  - c. We inspected the Receipt Register Detail Reports to determine whether the receipts were recorded in the proper year. We found no exceptions.
2. We obtained the March 2020 and July 2021 total tonnage reports from the landfills in procedure 1.
    - a. We recalculated the dollar amount sent to the District based on the rates in force during the period and agreed to the amounts posted to the District's ledgers. We found no exceptions.

**Debt**

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2019.
2. We inquired of management and inspected the Income Report and Detail Expense Report for evidence of debt issued during 2021 or 2020 or debt payment activity during 2021 or 2020. There were no new debt issuances, nor any debt payment activity during 2021 or 2020.

**Payroll Cash Disbursements**

1. We selected one payroll check for all employees from 2021 and one payroll check for all employees from 2020 from the Employees Earnings Record and:
  - a. We compared the hours and pay rate, or salary recorded in the Audit Trail by Account Report to supporting documentation (legislatively approved rate). We found no exceptions.
    - i. We inspected the employees' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
    - ii. We agreed these items to the information used to compute gross and net pay related to this check.
 We found no exceptions.



**Payroll Cash Disbursements (Continued)**

- b. We inspected the fund and account code to which the check was posted to determine if they were reasonable based on the employees' duties as documented in the employees' personnel files. We found no exceptions.
  - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2021 to confirm remittances were timely charged by the fiscal agent, Knox County, and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2021. We observed the following:

<b>Withholding (plus, employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare	January 31, 2022	December 31, 2021	\$529.83	\$529.83
State income taxes	January 15, 2022	December 31, 2021	\$90.95	\$90.95
Local income tax- Pleasant LSD	January 15, 2022	December 31, 2021	\$84.72	\$84.72
OPERS retirement	January 31, 2022	December 31, 2021	\$453.6	\$453.6

We found no exceptions

**Non-Payroll Cash Disbursements**

1. We selected 10 disbursements from the Detail Expense Reports for the year ended December 31, 2021 and 10 from the year ended 2020 and determined whether:
- a. The disbursements were for a proper public purpose. We found no exceptions.
  - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Detail Expense Reports and to the names and amounts on the supporting invoices. We found no exceptions.
  - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
  - d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.41(D). We found no exceptions.
  - e. The disbursement was allowable under Ohio Rev. Code Section 3734.57(G), and the Districts policies and procedures. We found no exceptions.

### **Compliance – Budgetary**

1. Ohio Rev. Code §5705.28(B)(2) and 5705.41(B) prohibit expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2021 and 2020. Expenditures did not exceed appropriations.
2. We inspected the Year to Date Fund Reports for the years ended December 31, 2021, and 2020 for negative cash fund balance. Ohio Rev. Code § 5705.10 (I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. We observed no funds having negative cash fund balances.

### **Sunshine Law Compliance**

1. We obtained and inspected the District's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We noted no exceptions.
2. We selected all public records requests from the engagement period and inspected each request to determine the following:
  - a. The District was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.
  - b. The District did not have any denied public records requests during the engagement period.
  - c. The District did not have any public records requests with redactions during the engagement period.
3. We inquired whether the District has a records retention policy and if that policy is readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inspected the District's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
6. We observed that the District's poster describing their Public Records Policy was displayed conspicuously in all branches of the District as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with District's management and determined that the District did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inspected individual training certificates and determined whether each elected official in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 109.43(B). We found no exceptions.

**Sunshine Law Compliance (Continued)**

9. We inspected the public notices for the public meetings held during the engagement period and determined the District notified the general public and news media of when and where meetings during the engagement period are to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
  - a. Prepared – a file is created following the date of the meeting
  - b. Filed – placed with similar documents in an organized manner
  - c. Maintained - retained, at a minimum, for the engagement period
  - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
  - a. Executive sessions were only held at regular or special meetings.
  - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code Section 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

**Other Compliance**

1. Ohio Rev. Code § 117.38 requires these Districts to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the District filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2021 and 2020 in the Hinkle system. We found no exceptions.

We were engaged by the District 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 District's receipts, disbursements, balances and compliance with certain laws and regulations. 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 District 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.



**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

June 30, 2022

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# OHIO AUDITOR OF STATE KEITH FABER



**DELAWARE, KNOX, MARION, MORROW (DKMM) SOLID WASTE DISTRICT**

**KNOX 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 9/6/2022**

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