

CITY OF ST. MARYS LANDFILL
AUGLAIZE COUNTY, OHIO

AGREED-UPON PROCEDURES

**FOR THE YEAR ENDED
DECEMBER 31, 2022**

OHIO AUDITOR OF STATE
KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
IPARepor@ohioauditor.gov
(800) 282-0370

Members of the City Council and Mayor
City of St. Marys Landfill
101 East Spring Street
St. Marys, Ohio 45885

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the City of St. Marys Landfill, Auglaize County, prepared by Julian & Grube, Inc., for the period January 1, 2022 through December 31, 2022. 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 St. Marys Landfill 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

September 11, 2023

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

City of St. Marys
Auglaize County
101 East Spring Street
St. Marys, Ohio 45885
and
The Director,
Ohio Environmental Protection Agency
50 W. Town Street, Suite 700
Columbus, OH 43215

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 St. Marys for the year ended December 31, 2022, and have separately issued our unmodified report thereon dated June 28, 2023. These statements present the landfill as part of the Refuse fund, a nonmajor enterprise fund and also within the City of St. Marys' business-type activities.

In a letter to the Ohio Environmental Protection Agency dated June 28, 2023 (the Letter), the City Auditor of the City of St. Marys 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 St. Marys. The City of St. Marys' management is responsible for the information presented in the Letter.

The City of St. Marys 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 Admin. Code 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 1, Line No.

- 2 Sum of cash and marketable securities
- 3 Total expenditures
- 4 Annual debt service
- 5 Long term debt
- 6 Capital expenditures
- 7 Total assured environmental costs
- 8 Total annual revenue

The amounts on lines 2 through 6 and 8 agree to the basic fund financial statements of City of St. Marys, or can be computed from amounts appearing therein. We followed the definitions for lines 2 through 6 and 8 included in the *State Support Document for the Local Government Financial Test*, issued November 27, 1996 by the USEPA. Line 7 includes total assured environmental costs reported in the fund financial statements following Governmental Accounting Statement Number 18.

We were engaged by the City of St. Marys 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 St. Marys 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.

A handwritten signature in cursive script that reads "Julian & Grube, Inc.".

Julian & Grube, Inc.
June 28, 2023

OHIO AUDITOR OF STATE KEITH FABER



CITY OF ST. MARYS LANDFILL AGREED-UPON PROCEDURES REPORT

AUGLAIZE 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 9/21/2023

88 East Broad 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