



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

City of Euclid Solid Waste Transfer Facility
Cuyahoga County
585 E. 222nd Street
Euclid, Ohio 44123
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 Euclid Solid Waste Transfer Facility for the year ended December 31, 2023, and have separately issued our unmodified report thereon dated July 25, 2024.

In a letter to the Ohio Environmental Protection Agency dated July 25, 2024 (the Letter), the Finance Director of the City of Euclid 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 Euclid. The City of Euclid's management is responsible for the information presented in the Letter.

The City of Euclid has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of solely providing assistance to you and the Ohio EPA in determining that certain amounts reported in the Letter agreed to, or can be computed from, amounts presented in the audited basic financial statements. 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 this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

As required by Ohio Admin. Code 3745-503-05(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	\$235,725
6	Total annual revenue	\$98,148,379

The amounts on line 6 agree to the basic fund financial statements of City of Euclid Solid Waste Transfer Facility, 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, however, the amounts were reported in the fund financial statements following Governmental Accounting Statement Number 18.

City of Euclid Solid Waste Transfer Facility
Cuyahoga County
Independent Accountant's Report on
Applying Agreed-Upon Procedures
Page 2

We were engaged by the City of Euclid Solid Waste Transfer Facility 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 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 Euclid Solid Waste Transfer Facility 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.



Keith Faber
Auditor of State
Columbus, Ohio

July 25, 2024

OHIO AUDITOR OF STATE KEITH FABER



CITY OF EUCLID SOLID WASTE TRANSFER FACILITY FINANCIAL ASSURANCE CERTIFICATION

CUYAHOGA 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 8/6/2024

65 East State 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