

DEFIANCE COUNTY LANDFILL

DEFIANCE COUNTY, OHIO

AGREED-UPON PROCEDURES

**FOR THE YEAR ENDED
DECEMBER 31, 2023**

OHIO AUDITOR OF STATE
KEITH FABER



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

County Commissioners
Defiance County Landfill
500 Second St. Ste 101
Defiance, OH 43512

We have reviewed the *Agree Upon Procedures* of the Defiance County Landfill, Defiance County, prepared by Julian & Grube, Inc., for the period January 1, 2023 through December 31, 2023. 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 Defiance County 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

August 21, 2024

This page intentionally left blank.

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Defiance County
500 Court Street, Suite A
Defiance, Ohio 43512
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 Defiance County for the year ended December 31, 2023, and have separately issued our unmodified report thereon dated June 21, 2024. These statements present the landfill as a major enterprise fund and also within Defiance County's business-type activities.

In a letter to the Ohio Environmental Protection Agency dated July 9, 2024 (the Letter), County Auditor of Defiance County 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 Defiance County. Defiance County's management is responsible for the information presented in the Letter.

Defiance County 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 2, Line No.

- 5 Total assured environmental costs
- 6 Total annual revenue

The amounts on line 6 agree to the basic fund financial statements of Defiance County, 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 engaged by Defiance County 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 Defiance County 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.

Julian & Grube, Inc.

Julian & Grube, Inc.
July 9, 2024

OHIO AUDITOR OF STATE KEITH FABER



DEFIANCE COUNTY LANDFILL FINANCIAL ASSURANCE CERTIFICATION

DEFIANCE 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 9/3/2024

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