



**MONTGOMERY COUNTY LANDFILL  
MONTGOMERY COUNTY**

**AGREED-UPON PROCEDURES**

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



# OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215  
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800-282-0370

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Montgomery County Landfill  
Montgomery County  
451 West Third Street  
Dayton, Ohio 45422  
and  
The Director,  
Ohio Environmental Protection Agency  
50 West 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 Montgomery County for the year ended December 31, 2023, and have separately issued our unmodified report thereon dated June 27, 2024. These statements present the Solid Waste Transfer Facility as a portion of the Solid Waste Management major enterprise fund and also within the County's business-type activities.

In a letter to the Ohio Environmental Protection Agency dated June 27, 2024 (the Letter), Karl Keith, Montgomery County Auditor 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 Montgomery County Landfill. Montgomery County's management is responsible for the information presented in the Letter.

Montgomery County 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
- 6 Total annual revenue

The amounts on line 6 agree to the basic fund financial statements of Montgomery 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 the Montgomery 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 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 Montgomery 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.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 25, 2024

# OHIO AUDITOR OF STATE KEITH FABER



## MONTGOMERY COUNTY LANDFILL FINANCIAL ASSURANCE CERTIFICATION

MONTGOMERY 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 8/27/2024

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](http://www.ohioauditor.gov)