

CITY OF ROCKY RIVER REFUSE TRANSFER STATION

CUYAHOGA COUNTY

**JANUARY 1, 2009 TO DECEMBER 31, 2009
AGREED UPON PROCEDURES**



Dave Yost • Auditor of State

City Council
City of Rocky River Refuse Transfer Station
21012 Hilliard Blvd
Rocky River, Ohio 44116

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the City of Rocky River Refuse Transfer Station, Cuyahoga County, prepared by Ciuni & Panichi, Inc., for the period January 1, 2009 through December 31, 2009. Based upon this review, we have accepted these reports 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 Rocky River Refuse Transfer Station is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

November 9, 2012

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Members of City Council
City of Rocky River
and
Chris Korleski, Director
Ohio Environmental Protection Agency

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 Rocky River, Cuyahoga County, Ohio, (the “City”) for the year ended December 31, 2009, and have separately issued our unqualified report thereon dated June 28, 2010.

In a letter to the Ohio Environmental Protection Agency dated April 11, 2012 (the Letter), Michael A. Thomas, Director of Finance of the City of Rocky River, 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 as agreed to by the City and by the Ohio Environmental Protection Agency, solely to assist 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. The City’s management is responsible for the information presented in the Letter. We followed the American Institute of Certified Public Accountants’ attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the addressees. 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 Administrative Code Sections 3745-27-15(L)(5)(c), 3745-27-16(L)(5)(c) and 3745-27-18(M)(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: \$12,350
6	Total annual revenue: \$30,453,007

The amounts on line 6 agree to the basic fund financial statements of the City, 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 Government Accounting Statement Number 18.

Members of City Council

City of Rocky River

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and

Chris Korleski, Director

Ohio Environmental Protection Agency

We were not engaged to, and did not conduct an examination, the objective of which would be to express an opinion on the Letter. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the addressees listed above and should not be used by anyone else.

Very truly yours,

Cini & Panichi, Inc.

Cleveland, Ohio

April 19, 2012



Dave Yost • Auditor of State

CITY OF ROCKY RIVER REFUSE TRANSFER STATION

CUYAHOGA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
NOVEMBER 27, 2012**