

MONTGOMERY COUNTY LANDFILL

MONTGOMERY COUNTY

**JANUARY 1, 2012 TO DECEMBER 31, 2012
AGREED UPON PROCEDURES**



Dave Yost • Auditor of State

Board of County Commissioners
Montgomery County Landfill
451 West Third Street
Dayton, Ohio 45422

We have reviewed the *Independent Auditor's Report on Applying Agreed-Upon Procedures* of the Montgomery County Landfill, Montgomery County, prepared by Plattenburg & Associates, Inc., for the period January 1, 2012 through December 31, 2012. 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 Montgomery County Landfill is responsible for compliance with these laws and regulations.

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

Dave Yost
Auditor of State

July 19, 2013

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INDEPENDENT AUDITOR'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable County Commissioners
Montgomery County, Ohio
451 West Third Street
Dayton, Ohio 45422

Scott Nally, Director
Ohio Environmental Protection Agency
50 West Town Street, Suite 700
Columbus, Ohio 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, 2012, and have separately issued our unqualified report thereon dated June 28, 2013.

In a letter to the Ohio Environmental Protection Agency dated June 28, 2013 (the Letter), the 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 as agreed to by the Montgomery County Auditor 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 Montgomery County Auditor'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 § 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 5 — Total assured environmental costs
- Line 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 Standards Board Statement Number 18*.

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.

Plattenburg & Associates, Inc.
Plattenburg & Associates, Inc.
Dayton, Ohio
June 28, 2013

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Dave Yost • Auditor of State

MONTGOMERY COUNTY LANDFILL

MONTGOMERY 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
AUGUST 1, 2013