

**CITY OF MACEDONIA-OLD AEROSOL FACTORY
SUMMIT COUNTY**

Agreed Upon Procedures

For the Year Ended December 31, 2024

PLATTENBURG
Certified Public Accountants



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

City Council
City of Macedonia - Old Aerosol Factory
9691 Valley View Road
Macedonia, Ohio 44056

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the City of Macedonia - Old Aerosol Factory, Summit County, prepared by Plattenburg & Associates, Inc., for the period January 1, 2024 through December 31, 2024. 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 City of Macedonia - Old Aerosol Factory is responsible for compliance with these laws and regulations.

KEITH FABER
Ohio Auditor of State

A handwritten signature in black ink that reads "Tiffany L Ridenbaugh".

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

December 10, 2025

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

City of Macedonia, Ohio
Summit County
and
The Director,
Ohio Environmental Protection Agency
50 W. 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 City of Macedonia for the year ended December 31, 2024, and have separately issued our disclaimer of opinion report thereon dated September 26, 2025. The City experienced a severe ransomware attack in March 2025 that encrypted a substantial portion of its financial data. Despite efforts by the City to restore its systems from backups and recover the encrypted data, a significant portion of the data required to support the financial statements remains unrecoverable or unverifiable. We were unable to verify the completeness, existence and accuracy of detailed revenue, expenditure and other transactions and account balances. These statements present the Old Aerosol Factory within the City's governmental activities.

In a letter to the Ohio Environmental Protection Agency dated September 26, 2025 (the Letter), the (chief financial officer (CFO)) of the City of Macedonia 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 Macedonia. The City of Macedonia's management is responsible for the information presented in the Letter.

The City of Macedonia 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 Administrative Code Sections 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 the City of Macedonia, 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 City of Macedonia 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 the City of Macedonia 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.

Plattenburg & Associates, Inc.

Plattenburg & Associates, Inc.
Cincinnati, Ohio
September 26, 2025

OHIO AUDITOR OF STATE KEITH FABER



OLD AEROSOL FACTORY FINANCIAL ASSURANCE CERTIFICATION

SUMMIT 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 12/23/2025

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