

**CITY OF WILLOUGHBY LANDFILL
LAKE COUNTY, OHIO**

**REPORT ON APPLYING
AGREED-UPON PROCEDURES**

**FOR THE YEAR ENDED
DECEMBER 31, 2024**

Zupka & Associates
Certified Public Accountants



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

City Council
City of Willoughby
One Public Square
Willoughby, Ohio 44094

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the City of Willoughby Landfill, Lake County, prepared by Zupka & Associates, 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 Willoughby 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

August 12, 2025

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**CITY OF WILLOUGHBY LANDFILL
LAKE COUNTY, OHIO
REPORT ON APPLYING AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2024**

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditor's Report on Applying Agreed-Upon Procedures	1-2
Letter from the City Director of Finance	3-4

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

City of Willoughby
Lake County
One Public Square
Willoughby, Ohio 44094

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 the City of Willoughby, Lake County, Ohio, for the year ended December 31, 2024, and have separately issued our unmodified report thereon dated June 25, 2025. These statements present the landfill within the City's general fund and governmental activities.

In a letter to the Ohio Environmental Protection Agency dated June 24, 2025 (the Letter), the Director of Finance of the City of Willoughby specified that certain amounts disclosed in that Letter were derived from the independently audited financial statements referred in the first paragraph above.

We have performed the procedures described below on the City of Willoughby. The City of Willoughby's management is responsible for the information presented in the Letter.

The City of Willoughby 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.

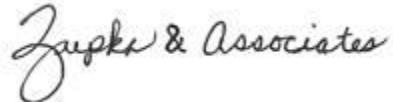
- 5 Total assured environmental costs
- 6 Total annual revenue

The amounts on line 6 agree to the basic fund financial statements of the City of Willoughby, 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.

City of Willoughby
Lake County
Independent Accountants' Report on Applying Agreed-Upon Procedures
Page 2

We were engaged by the City of Willoughby 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 Willoughby 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.



Zupka & Associates
Certified Public Accountants

June 25, 2025



City of Willoughby
1 Public Square
Willoughby, OH 44094
(440) 951-2800
willoughbyohio.com

June 24, 2025

Ms. Anne M. Vogel
Ohio Environmental Protection Agency
Attn: DMWM
50 W. Town Street, Suite 700
Columbus, OH 43215

Dear Ms. Vogel:

I am the Chief Financial Officer of the City of Willoughby in Lake County Ohio. This letter is in support of this local government's use of the financial test to demonstrate financial assurance, as specified in Chapter 3745-27 of the Administrative Code.

1. This local government is the owner or operator of the following facilities or scrap tire transporter for which financial assurance for final closure, postclosure care, scrap tire transporter final closure or corrective measures is demonstrated through the financial test specified in Chapter 3745-27 of the Administrative Code or this local government is the owner or operator of the following facilities for which financial assurance for any other environmental obligations are assured by a financial test. The current final closure, postclosure care, scrap tire transporter final closure or corrective measures cost estimates, and any other environmental obligations provided for by a test are shown for each facility:

City of Willoughby	
Pelton Road Landfill Post Closure:	<u>\$0.00</u>

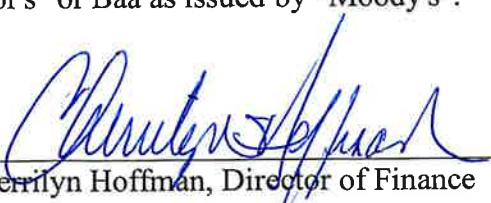
Total current postclosure costs and cost	
Estimates:	<u>\$0.00</u>

2. This local government is the owner or operator of the following facilities or scrap tire transporter for which financial assurance requirements for final closure, postclosure care, scrap tire transporter final closure corrective measures, or any other environmental obligations are satisfied through a financial test other than required by Chapter 3745-27 of the Administrative Code. The current final closure, postclosure care, scrap tire transporter or corrective measures cost estimates, or any other environmental obligations covered by such financial assurance are shown for each facility or scrap tire transporter: None.

The fiscal year of this local government ends on December 31. The figures for the following items marked with an asterisk are derived from this local government's independently audited, year-end financial statements for the most recently completed fiscal year ended December 31, 2024.

1.	Sum of current final closure, post-closure care, scrap tire transporter final closure or corrective measures cost estimates and any other environmental obligations assured by a financial test (total of all cost estimates shown in the paragraphs above):	\$ 0.00*
2.	Current bond rating of most recent issuance and name of rating service:	Aa2, Moody's Investment Services
3.	Date of issuance of bond:	July 27, 2023
4.	Date of maturity of bond:	December 1, 2048
5.	Total assured environmental costs:	\$ 0.00*
6.	Total annual revenue	\$55,309,603*
		<u>Yes</u> <u>No</u>
7.	Is line 5 divided by line 6 less than or equal to 0.43?	✓

I hereby certify that the wording of this letter is identical to the wording specified in Paragraph (H) of Rule 3745-27-17 of the Administrative Code as such rule was constituted on the date shown immediately below. I further certify the following: (1) that the local government's financial statements are prepared in conformity with generally accepted accounting principles for governments; (2) that the local government has not operated at a deficit equal to five percent or more of total annual revenue in either of the past two fiscal years; (3) that the local government is not in default on any outstanding general obligations bonds; and (4) that the local government does not have outstanding general obligations rated less than BBB as issued by "Standard & Poor's" or Baa as issued by "Moody's".


Cherrilyn Hoffman, Director of Finance

Date: 6/24/2025

OHIO AUDITOR OF STATE KEITH FABER



CITY OF WILLOUGHBY LANDFILL FINANCIAL ASSURANCE CERTIFICATION

LAKE 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 8/26/2025

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