



**Dave Yost • Auditor of State**





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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of County Commissioners  
Crawford County  
and  
The 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 Crawford County, Ohio, (the County) for the year ended December 31, 2014, and have separately issued our unmodified report thereon August 26, 2015. These statements present the landfill within the General Fund and also within the County's governmental activities.

In a letter to the Ohio Environmental Protection Agency dated August 26, 2015 (the Letter), Joan Wolfe, Crawford 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 Crawford County Board of Commissioners 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 County's management is responsible for the information presented in the Letter. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. 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 amount on Line 5 in the Letter to Note 19 of the basic financial statements and the amount on Line 6 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 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 using 100 percent of closure and post closure costs, as disclosed in Note 19 to the basic financial statements.

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

This report is intended solely for the information and use of the addressees listed above and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D" and a long, sweeping tail on the "y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

August 26, 2015



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**CRAWFORD COUNTY LANDFILL**

**CRAWFORD 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  
SEPTEMBER 8, 2015**