



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Portage County
449 South Meridian Street
Ravenna, Ohio 44266
and
Craig W. Butler, 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 Portage County, Ohio for the year ended December 31, 2016, and have separately issued our unmodified report thereon dated June 23, 2017. These statements present the Portage County Solid Waste Management District as a major enterprise fund and also within the County's business-type activities.

In a letter to the Ohio Environmental Protection Agency dated July 19, 2017 (the Letter), Janet Esposito, Portage 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 County 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. 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 1, Line No.

- 2 Sum of cash and marketable securities
- 3 Total expenditures
- 4 Annual debt service
- 5 Long term debt
- 6 Capital expenditures
- 7 Total assured environmental costs
- 8 Total annual revenue

The amounts on lines 2 through 6 and 8 agree to the basic fund financial statements of the County, or can be computed from amounts appearing therein. We followed the definitions for lines 2 through 6 and 8 included in the *State Support Document for the Local Government Financial Test*, issued November 27, 1996 by the USEPA. Line 7 is not applicable to the County and therefore was not included in the CAFR.

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*. We were not engaged to, and did not conduct an examination or review, 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.

This report is for the use of Portage County Solid Waste Management District, Portage County, Ohio, and Ohio Environmental Protection Agency to assist in evaluating that certain amounts reported in the Letter agreed to, or can be computed from, amounts presented in the audited basic financial statement for the year ended December 31, 2016, and is not suitable for any other purpose.



Dave Yost
Auditor of State

July 21, 2017



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PORTAGE COUNTY SOLID WASTE MANAGEMENT DISTRICT TRANSFER FACILITY

PORTAGE 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 22, 2017**