

MONTGOMERY COUNTY LANDFILL

Montgomery County

Agreed-Upon Procedures

Year Ended December 31, 2024



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

Board of Commissioners
Montgomery County
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, prepared by Clark, Schaefer, Hackett & Co., 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. Montgomery County is responsible for compliance with these laws and regulations.

KEITH FABER
Ohio Auditor of State

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

October 23, 2025

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Montgomery County Landfill
Montgomery County
451 West Third Street
Dayton, Ohio 45422
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 Montgomery County (the "County") for the year ended December 31, 2024, and have separately issued our unmodified report thereon dated June 30, 2025. These statements present the Solid Waste Transfer Facility as a portion of the Solid Waste Management major enterprise fund and also within the County's business-type activities.

In a letter to the Ohio Environmental Protection Agency dated June 30, 2025 (the "Letter"), Karl Keith, 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 on the Montgomery County Landfill. Montgomery County's management is responsible for the information presented in the Letter.

The County 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 3745-503-05(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 amount on line 6 agrees 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 reported in the fund financial statements following Governmental Accounting Statement Number 18.

We were engaged by the Montgomery County 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 County 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.

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

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
September 15, 2025



OHIO AUDITOR OF STATE KEITH FABER



MONTGOMERY COUNTY LANDFILL FINANCIAL ASSURANCE CERTIFICATION

MONTGOMERY 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 11/6/2025

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