



OHIO AUDITOR OF STATE  
**KEITH FABER**







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Columbus, Ohio 43215  
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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

City of Marion  
Marion County  
233 W. Center Street  
Marion, Ohio 43301  
and  
John Logue Director,  
Ohio Environmental Protection Agency  
50 W. Town Street, Suite 700  
Columbus, OH 43215

We have audited, in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States, the cash basis financial statements of the City of Marion for the year ended December 31, 2021, and have separately issued our unmodified report thereon dated October 15, 2025. These statements present the landfill as a major enterprise fund and also within the City's business-type activities.

In a letter to the Ohio Environmental Protection Agency dated June 17, 2024, (the Letter), Miranda Meginness, City Auditor of City of Marion specified that certain amounts disclosed in that Letter were derived from the independently audited financial statements for fiscal year end December 31, 2020, which had been previously reported in May 2022, omitting the financial information for fiscal year ending December 31, 2021.

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

The City of Marion 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 noted the following amounts included in the Letter did not agree to the audited financial statements:

Alternative 2, Line No.

- 5 Total assured environmental costs
- 6 Total annual revenue

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The amounts on line 6 did not agree to the basic fund financial statements of City of Marion or cannot 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 should include total assured environmental costs reported in the fund financial statements following Governmental Accounting Statement Number 18.

We were engaged by the City of Marion 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 Marion 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.

KEITH FABER  
Ohio Auditor of State



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

October 15, 2025

# OHIO AUDITOR OF STATE KEITH FABER



## **CITY OF MARION LANDFILL ASSURANCE FINANCIAL ASSURANCE CERTIFICATION**

**MARION 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 11/13/2025**

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](http://www.ohioauditor.gov)