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05-175La2

Revised September, 2021

Independent Accountant's Report on Applying Agreed-Upon Procedures

To *[name of local government]*
[address]

We have performed the procedures as specified in Title 132 - Integrated Solid Waste Management Regulations enumerated below, which were agreed to by the *[name of local government]*, solely to assist you and the Nebraska Department of Environment and Energy in evaluating the *[name of local government]*'s use of the financial test to demonstrate financial assurance for closure and post-closure care during the year ended *[date of audited financial statement]*. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of 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. This report does not constitute a legal determination as to *[name of local government]*'s compliance with specified requirements.

The procedures that we performed and our findings are as follows:

1. We compared the numerical information appearing on page 2 (Part II; [Fill in Alternative I or II] of the accompanying letter dated *[date]*, items 1, 2, and 3, to the yearend financial statements of *[name of local government]* for the year ended *[date of audited financial statements]* and found them to be in agreement.
2. We recomputed the numerical or percentage information required on page 2 (Part II; Alternative II) based on the above information and found them to be mathematically correct. [Use only if using Alternative II]
3. We have audited the financial statements of the *[name of local government]* as of *[date of audited financial statement]*. As reported in the Independent Auditor's Report dated *[date of report]*, our audit includes expressing an opinion regarding these financial statements, and assessing the accounting principals used. We confirm that the *[name of local government]* financial statements are prepared in conformity with Generally Accepted Accounting Principals, and that the *[name of local government]* financial statements did not receive an adverse opinion, disclaimer of opinion, or other qualified opinion.
4. We recomputed the dollar amount representing Operating Deficit using the numerical or

percentage information appearing on an analysis schedule prepared by *[name of local government]*. Such analysis schedule details the components of Operating Deficit. We compared the amounts appearing on such analysis schedule representing Total Expenditures and Total Revenues to the audited financial statements for the years ended *[date of the two most recent audited financial statements]* and found such amounts to be in agreement. We recomputed the Operating Deficit percentages and found such amounts to be mathematically correct.

5. We recomputed the numerical or percentage information required on page 3 (Part IV) of the accompanying letter using the information from item # 4 above and found such amount to be mathematically correct.

We were not engaged to perform an examination, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we been engaged to perform additional procedures, other matters might have come to our attention that would have been reported to you.

This report is furnished for the use of *[name of local government]* and the Nebraska Department of Environment and Energy and should not be used by anyone other than these specified parties.

[name of independent certified public accountant]
[date]