



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

**Board of Commissioners
of Forsyth County, Georgia
Cumming, Georgia**

We have performed the procedures enumerated below, which were agreed to by Forsyth County, Georgia (the "County"), related to solid waste host fees paid to the County by Advanced Disposal for the three years ended June 30, 2018. This engagement was solely to assist the County in evaluating certain information regarding the solid waste host fees paid to the County by Advanced Disposal. Advanced Disposal's management is responsible for the accuracy and completeness of the records related to the solid waste host fees. The sufficiency of these procedures is solely the responsibility of those parties specified in the 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.

The procedures and associated findings are as follows:

- 1) We obtained the twelve (12) quarterly solid waste disposal reports prepared by Advanced Disposal for the Eagle Point Landfill, and the related remittances, for each quarter starting with the quarter ended September 30, 2015 through the quarter ended June 30, 2018.
- 2) We reviewed each of the quarterly solid waste disposal reports and tested the mathematical accuracy of all of the amounts within the reports. No exceptions were noted which would require further comment in this report.
- 3) We then compared the total amount of the host fees as shown on the reports obtained in step 1 and compared the total host fee for the quarter per the report to the total amount remitted to the County by examining a copy of each check for each of the twelve quarters noted in step 1. No exceptions were noted which would require further comment in this report.
- 4) From the quarterly reports obtained in step 1, we haphazardly selected a total of thirty (30) individual line items, from the quarterly reports, for which we requested the detailed listings making up each selected individual line item.
- 5) From the sample that we selected in step 4, we obtained the detailed reports from Advanced Disposal showing the underlying detail of all transactions that occurred at the Eagle Point Landfill that led to the total in the quarterly reports identified in step 1. We compared the totals per the detailed reports for the line items selected in step 4 to the totals per the reports obtained in step 1. The discrepancies that we identified are included in Appendix A to this report.

- 6) From the detailed reports that we obtained in step 5, we selected a random sample of 154 individual entries in the report to test by comparing the data in the reports to the underlying source data (e.g., individual scale-house tickets) at the Eagle Point Landfill.
- 7) For each of the individual entries that were selected in step 6, we obtained from Advanced Disposal a printout of the scale-house ticket showing the date, the type of waste being collected, and the total weight of the waste being deposited into the Eagle Point Landfill.
- 8) For each of the 154 items selected in step 6, we agreed all of the information, as described in step 7, from the detailed reports to the reprinted scale-house tickets. No exceptions were noted which would require further comment in this report.
- 9) For sixteen (16) of the 154 items selected in step 6 and tested in step 8 (approximately 10%), we agreed the measurements of the waste disposed to the original entries in the TRUX Weigh-itscale database system. No exceptions were noted which would require further comment in this report.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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 solid waste host fees described above. Accordingly, we do not express such 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 intended solely for the information and use of Forsyth County, Georgia and is not intended to be and should not be used by anyone other than those specified parties.

Mauldin & Jenkins, LLC

Atlanta, Georgia
February 4, 2019

Appendix A
Report on Applying Agreed-Upon Procedures
Step 5

	<u>Report</u>	<u>Type of Waste</u>	(1) Tons Disposed (per Report)	(2) Tons Disposed (per Detail)	Difference
(1)	3rd Quarter 2015	MSW	248,768.03	248,768.03	-
(2)	3rd Quarter 2015	ESLUDGE	38,273.17	38,275.17	(2.00)
(3)	4th Quarter 2015	EMSW	26,498.23	26,498.23	-
(4)	4th Quarter 2015	EC&D	6,749.33	6,749.33	-
(5)	4th Quarter 2015	ECONTAMINATED SOIL	20,482.16	20,482.16	-
(6)	1st Quarter 2016	MSW	243,367.76	243,367.76	-
(7)	1st Quarter 2016	ESLUDGE	51,212.85	51,212.85	-
(8)	1st Quarter 2016	ECONTAMINATED SOIL	46,801.50	46,801.50	-
(9)	2nd Quarter 2016	MSW	263,173.83	263,148.04	25.79
(10)	2nd Quarter 2016	ESPECIAL WASTE	12,880.91	12,893.91	(13.00)
(11)	3rd Quarter 2016	ESLUDGE	60,683.55	60,683.55	-
(12)	3rd Quarter 2016	ECONTAMINATED SOIL	17,178.84	17,178.84	-
(13)	3rd Quarter 2016	ECONCRETE	20.86	20.86	-
(14)	4th Quarter 2016	MSW	256,545.55	256,545.55	-
(15)	4th Quarter 2016	EC&D	8,131.74	8,131.74	-
(16)	1st Quarter 2017	MSW	256,034.68	256,034.68	-
(17)	1st Quarter 2017	ELIQUIDS NON HAZARDOUS	4,948.33	5,131.03	(182.70)
(18)	2nd Quarter 2017	EMSW	36,965.51	36,965.51	-
(19)	2nd Quarter 2017	EC&D	9,257.68	9,257.68	-
(20)	2nd Quarter 2017	ECONTAMINATED SOIL	46,848.94	46,848.94	-
(21)	3rd Quarter 2017	MSW	286,502.22	286,502.22	-
(22)	3rd Quarter 2017	ESPECIAL WASTE	10,354.17	10,354.17	-
(23)	4th Quarter 2017	EMSW	40,445.50	40,445.50	-
(24)	4th Quarter 2017	C&D	13,370.18	13,370.18	-
(25)	4th Quarter 2017	ETIRES	9.75	9.75	-
(26)	1st Quarter 2018	MSW	258,546.23	258,546.23	-
(27)	1st Quarter 2018	C&D	17,916.00	17,916.00	-
(28)	1st Quarter 2018	ECONTAMINATED SOIL	42,169.00	42,169.00	-
(29)	2nd Quarter 2018	MSW	196,520.70	196,520.70	-
(30)	2nd Quarter 2018	EASBESTOS	196.54	196.54	-

(1) Amounts in this column were taken from the quarterly solid waste disposal reports sent to Forsyth County.

(2) Amounts in this column were taken from the detailed reports provided by Advanced Disposal showing all transactions for the quarter.