



**ANNE ARUNDEL COUNTY
OFFICE OF THE COUNTY AUDITOR**

**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING
AGREED UPON PROCEDURES**

February 17, 2021

The Honorable Members of the County Council
The Honorable County Executive Steuart Pittman
Ms. Karin McQuade, Controller
Anne Arundel County
44 Calvert Street
Annapolis, Maryland 21404

Dear Members, Mr. Pittman, and Ms. McQuade:

We have performed the procedures enumerated below, which were agreed to by Karin McQuade, Controller, on the data contained in the Chief Financial Officer's (CFO) Letter to the Operating Record of the Millersville Landfill dated January 27, 2021. We performed these procedures solely to assist Ms. McQuade in evaluating Anne Arundel County's compliance with 40 CFR Part 258 (the Local Government Financial Test) for the period ending June 30, 2020. We performed this agreed-upon procedures engagement in accordance with attestation standards contained in Government Auditing Standards issued by the Comptroller General of the United States. The subject matter in the CFO's Letter and the sufficiency of these procedures are solely the responsibility of Karin McQuade, Controller. 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 agreed the amounts specified in the CFO's Letter with the corresponding amounts in the audited fiscal year 2020 financial statements.
2. We recalculated amounts that we could not directly take from the audited fiscal year 2020 financial statements using the data appropriately derived from the audited financial statements.

From performing the above agreed-upon procedures, we found that the data presented in the CFO's Letter came from or was appropriately derived from the corresponding data in the audited financial statements.

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We were not engaged to and did not perform an examination or review, the objective of which would be the expression of an opinion or limited assurance on Anne Arundel County, Maryland's compliance with 40 CFR Part 258. Accordingly, we do not express such an opinion or assurance. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

In addition to performing the above agreed-upon procedures, we concur with the statements listed below that were included in the CFO's Letter:

1. The County did not operate at a deficit equal to five percent or more of the total annual revenue in each of the two past fiscal years.
2. The annual financial statements were prepared in conformity with accounting principles generally accepted for governments.
3. An independent certified public accountant audited the annual financial statements.
4. The annual financial statements did not receive an adverse opinion, disclaimer of opinion, or other qualified opinion from the independent certified public accountant.

This report is intended solely for the information and use of the Controller, Karin McQuade, and the management of Anne Arundel County, Maryland. However, this report is a matter of public record, and its distribution is not limited.

Sincerely,



Susan L. Smith, CPA, CFE
County Auditor