

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT
OF
TRANSFER STATION
PULASKI COUNTY, INDIANA
January 1, 2010 to December 31, 2010



FILED

05/24/2011

TABLE OF CONTENTS

| <u>Description</u> | <u>Page</u> |
|--|-------------|
| County Officials | 2 |
| Transmittal Letter | 3 |
| Audit Result and Comment: Internal Controls | 4 |
| Exit Conference..... | 5 |

COUNTY OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|----------------------------------|--|
| Transfer Station Manager | Edward Clark | 01-01-10 to 12-31-11 |
| President of the County Council | Rita Carpenter Jerry Sullivan | 01-01-10 to 12-31-10 01-01-11 to 12-31-11 |
| President of the Board of County Commissioners | Paul Grandstaff Michael Tiede | 01-01-10 to 12-31-10 01-01-11 to 12-31-11 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PULASKI COUNTY

We have audited the records of the Transfer Station for the period from January 1, 2010 to December 31, 2010, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Pulaski County for the year 2010.

STATE BOARD OF ACCOUNTS

May 5, 2011

TRANSFER STATION
PULASKI COUNTY
AUDIT RESULT AND COMMENT

INTERNAL CONTROLS

Controls over the receipting, disbursing, recording, and accounting for the financial activities were insufficient. The Transfer Station does not give each individual a prenumbered ticket or receipt for weighed products brought in. A log sheet is kept for trucks weighing in and cash or checks are received, however, no receipt is written and no cash register is in place. When consumers bring trash in by the bag, a fee is charged and cash is placed into a cash drawer without issuing a receipt or using a cash register to verify cash received. Cash, checks and charges are separated on the log sheets; however, no other procedures are in place to verify the log sheets.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

TRANSFER STATION
PULASKI COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 5, 2011, with Edward Clark, Transfer Station Manager, and Kenneth Boswell, Commissioner. The officials concurred with our audit finding.