

B40599

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

AUDIT REPORT

OF

TRANSFER STATION

PULASKI COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
07/20/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Transfer Station Manager	Edward Clark	01-01-11 to 12-31-12
County Auditor	Shelia Garling	01-01-09 to 12-31-12
President of the County Council	Jerry Sullivan	01-01-11 to 12-31-12
President of the Board of County Commissioners	Michael Tiede	01-01-11 to 12-31-12



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, 2011 to December 31, 2011, 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 2011.

STATE BOARD OF ACCOUNTS

June 4, 2012

TRANSFER STATION
PULASKI COUNTY
AUDIT RESULT AND COMMENT

INTERNAL CONTROLS

Controls over the receipting, recording, and accounting for the financial activities of the Pulaski County Transfer Station 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 for cash or checks that 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. The day's total collections for this type of revenue are entered onto the log sheet in one combined entry. Cash, checks, and charges are separated on the log sheets. A similar comment was contained in the prior Report B38744.

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 of Indiana, Chapter 1)

TRANSFER STATION
PULASKI COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 4, 2012, with Michael Tiede, President of the Board of County Commissioners; Jerry Sullivan, President of the County Council; and Shelia Garling, County Auditor. A separate exit conference was held with Edward Clark, Transfer Station Manager. The officials concurred with our audit finding.